

REPORTS
ON THE
ADMINISTRATION
OF THE
EXCISE DEPARTMENT
(ABKARI AND OPIUM)
IN THE
BOMBAY PRESIDENCY, SIND, AND ADEN,
FOR THE
FINANCIAL YEAR 1906-1907.



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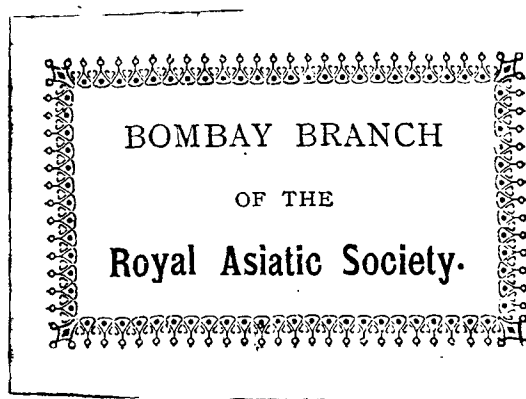
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II 8

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From

A. M. T. JACKSON, Esqr., M.A., I. C. S.,
Acting Commissioner of Customs, Salt, Opium and A'bkári ;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Bombay, 17th September 1907.

SIR,

I have the honour to submit the report on the administration of the Excise Department (A'bkári and Opium) of the Bombay Presidency, exclusive of Sind and Aden, for the financial year 1906-07. The facts and figures relating to opium as an item of excise revenue of the Presidency proper are as usual included in this report, the imperial opium revenue having been dealt with separately.

INTRODUCTION.

2. The Honourable Mr. J. L. Jenkins, C.S.I., M.A., I.C.S., was in charge of the Department from the 1st March 1906 to the 9th June 1906, Mr. W. H. Lucas, I. C. S., from the 10th June to the 22nd July 1906, the Honourable Mr. R. A. Lamb, I. C. S., from the 23rd July to the 14th October 1906, and the Honourable Mr. A. C. Logan, I. C. S., for the rest of the year.

Personnel of the Department.

CHAPTER I.—SOURCES OF REVENUE.

3. The principal sources of the excise revenue of this Presidency are—
- (a) the manufacture and sale of country liquor, which includes toddy and excludes liquors made in the country but excised at tariff rates ;
- (b) the sale of foreign imported liquor, and the manufacture and sale of malt liquors, and of certain descriptions of liquor made in the country but excised at the rates leviable under the Indian Tariff Act on liquors imported from foreign countries ;
- (c) the manufacture and sale of hemp drugs ;
- (d) the sale of opium and its preparations for home consumption.

Sources of Revenue.

CHAPTER II.—SYSTEMS OF ADMINISTRATION.

4. The usual short notes showing the corrections and alterations to be made in the Chapters of the Government of India memoranda on "Intoxicating Liquors," "Hemp Drugs" and "Opium" relating to this Presidency are attached as Appendices A, B and C.

Corrections to be made in the Government of India Excise Memoranda shown in appendices.

5. The following are the material changes made during the year under report in the systems and arrangements in force :—

Changes during the year.

(1) In the areas noted below the rates of still-head duty on mhowra spirit per gallon of 25° U. P. and 60° U. P. were raised by the amounts shown against each with a corresponding increase in the maximum selling prices except in the case of the Town and Island of Bombay where such prices have not been fixed :—

	25° U. P. Annas.	60° U. P. Annas.
The Town and Island of Bombay	4 (with a <i>pro rata</i> addition up to 10° U. P.)	
Surat City and 5 miles round ; Sholapur City and 10 miles round ; the whole of the Kolaba district ; the whole of the Thána district excepting the Dáhanu taluka and the Umbergaon petha. }	4	2
Broach City and 10 miles round and Ahmedabad City, Cantonment and 10 miles round. }	6	3
Hubli Town and 10 miles round	6	40° U. P. 5

The still-head duty on toddy spirit was also increased by annas 4 and annas 2 per gallon of 25° U. P. and 60° U. P. respectively in the Town and Island of Bombay and in the Sálsette and Bassein tálukas of the Thána district. The rates of still-head duty were further raised, with effect from the 1st April 1907, by annas 4 per gallon of 25° U. P. in the greater part of the Ahmedabad and Surat districts and in some of the tálukas of the Thána district, by annas 2 per gallon of 25° U. P. in some of the tálukas of the Kolába district, and by annas 10, 8 and 6 per gallon of the same strength in certain towns of the Thána and Kolába districts.

(2) The rates of duty on gánja and bháng were raised from Rs. 4 to Rs. 5 and from annas 8 to Re. 1 per seer, respectively, with effect from the 1st April 1906 and that on charas was raised from Rs. 6 to Rs. 8 per seer to take effect from the 1st April 1907.

(3) The management of the hemp drugs revenue of the several Native States of this Presidency which was acquired during the year 1903-04 for various periods ending the 31st July 1904 and continued for the period ending the 31st March 1906 has been further continued for a period of five years ending the 31st March 1911.

(4) The rates per pound for opium issued from Government depôts were lowered from the 16th November 1906 as under :—

	From Rs. a.	To Rs. a.
Aden, Rájkot, Pálanpur, Sádra, Baroda Cantonment, Sind, Ahmedabad, Kaira, Panch Maháls, Broach, Surat and Bombay City	14 8	13 8
Rest of the Presidency	13 0	12 0

These rates have been further lowered by one rupee per pound since the 13th May 1907.

A'bkári map.

6. The map appended shows the distribution of the various country spirit revenue systems both in British districts and in Native States in which the A'bkári revenues have either been leased to the British Government, or are managed in accordance with agreements or arrangements made with the Chiefs.

CHAPTER III.—COUNTRY SPIRIT.

Use of different
descriptions how
distributed.

7. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mhowra tree (*Barsia latifolia*), which is common in some of the districts and Native States in Gujarát, in the western portion of Khándesh and Násik, in the inland tálukas of Thána, and in two tálukas of the Kolába district. Large quantities of mhowra flowers are also imported from the Central Provinces.

In the Town and Island of Bombay and in the tálukas of Sálsette and Bassein of Thána both mhowra spirit and toddy spirit are sold. Throughout the Ratnágiri district and in the coast tálukas of Kánara toddy spirit is principally sold, and the sale of mhowra spirit is permitted only at such shops as the Collector may specify. Spirit made from sugarcane molasses was used to a small extent in the Dhárwár district.

Receipts from Still-
head duty.

8. The total receipts from still-head duty in the Presidency proper amounted to Rs. 88,54,329, as compared with Rs. 83,72,491 in the previous year, showing an increase of Rs. 4,81,838. The most noticeable increases occur amongst districts worked under the "District Monopoly system," in Surat (Rs. 1,55,764), Thána (Rs. 76,037), Kolába (Rs. 39,966), Broach (Rs. 37,520), Panch Maháls (Rs. 37,119) and Ahmedabad (Rs. 37,008) and amongst those under the contract supply system in Khándesh and Poona (Rs. 81,952 and Rs. 46,822 respectively). Dhárwár, Belgaum and Ratnágiri show decreases of Rs. 29,116, Rs. 25,098 and Rs. 14,345 respectively. The receipts in the City of Bombay were nearly stationary. The causes of increase and decrease are discussed in a later paragraph.

Working of the
District Monopoly
System.

9. The country spirit farms of Ahmedabad, Kaira, Panch Maháls, the Sankheda Mewas, Broach, Surat, Thána, Kolába, Ratnágiri, Kánara, Dhárwár, Bijápur and Sholápur, which expired on the 31st March 1906, were continued

to the same contractors for the year under report, the minimum guaranteed revenue in the case of the following farms being however increased to the extent shown against each, *viz.*, Ahmedabad (Rs. 10,000), the Sankheda Mewas (Rs. 3,000), Broach (Rs. 20,000), Surat (Rs. 25,000), Salsette, Bassein and Máhim (Rs. 30,000) and Kalyán and other inland talukas of the Thána district (Rs. 20,000), and Panvel and Karjat talukas and Alibág and other inland talukas of the Kolába district (Rs. 15,000 each). In the case of the rest of the farms the minimum guarantees remained unaltered. In the guarantees so fixed no deficiencies had to be made good by the farmers. The payments of still-head duty exceeded the guarantees by amounts ranging from Rs. 6,329 in the Bijápur farm to Rs. 1,72,428 in Surat. These results have been met by a further enhancement of duty in the current year as reported in paragraph 5(1) above and also by an increase in the minimum guarantee. There was no change in the sources of supply to these farms.

10. The arrangements for the supply and sale of country spirit in Belgaum, Sátára, Poona, Khándesh, Ahmednagar and Násik districts under the contract supply system were as described in paragraph 11 of last year's report. The only case in which during the year under report liquor had to be supplied otherwise than from the sanctioned source occurred in Sátára where, owing to the inadequate supply of mhowra flowers, the distillation of liquor ceased for a time with the result that the stock of liquor at the distillery ran short and the distillers were therefore permitted to import 1,000 gallons of spirit from the distillery at Mundhwa near Poona. Working of the Contract Supply System.

In the auction districts the revenue from license fees amounted in the year under report to Rs. 80,008 (Belgaum), Rs. 30,599 (Sátára), Rs. 1,70,717 (Poona), and Rs. 49,924 (Ahmednagar) respectively against Rs. 46,628, Rs. 29,429, Rs. 1,05,903, and Rs. 27,616 respectively in the previous year. These figures represent the actual realizations as shown in Imperial Form No. I and not the amounts agreed to be paid for the year by the various licensees, the latter figures being Rs. 69,838 in Belgaum, Rs. 30,580 in Sátára, Rs. 1,42,386 in Poona, and Rs. 42,201 in Ahmednagar, as compared with the same figure in Sátára and Ahmednagar and Rs. 69,766 and Rs. 1,44,605 in Belgaum and Poona respectively during the previous year.

The subjoined table shows the various charges on country spirit paid by retail vendors, the fixed maximum prices and the difference between the two items per gallon of 25° U. P. Charges not definitely ascertainable, such as cost of transport, servants' wages, interest on capital involved, lighting and the like, are not included.

Districts.	Amount of yearly license fees. (1906-07).	Gallons 25° U. P. sold in 1906-07.	Incidence of license fee per gallon.	Cost of liquor at distillery per gallon.	Still-head duty per gallon.	Total cost per gallon.	Maximum selling price per gallon.	Difference between columns 7 and 8.
1	2	3	4	5	6	7	8	9
	Rs.	Gallons.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum ...	69,838	63,453	1 1 7	0 9 6	3 14 0	5 9 1	5 4 0	0 5 1
Sátára ...	30,580	38,106	0 12 10	0 8 6	3 10 0	4 15 4	5 0 0	0 0 8
Poona ...	1,42,386	174,929	0 13 0	0 8 0	3 15 7	5 4 7	5 4 0	0 0 7
Ahmednagar ...	42,201	35,161	1 3 2	0 10 0	3 10 0	5 7 2	5 0 0	0 7 2

It will be observed that in each of the three districts of Belgaum, Poona and Ahmadnagar the incidence of the main charges per gallon of 25° U. P. was greater than the maximum selling price, while in Sátára alone it was less by pies eight. It may also be noted that the incidence of taxation (duty and fees) per proof gallon was Rs. 6-10-1 in Belgaum, Rs. 5-14-5 in Sátára, Rs. 6-6-1 in Poona and Rs. 6-6-11 in Ahmednagar compared with the tariff rate of Rs. 7 per gallon. The minimum guarantees on the separate shops in Násik and in Khándesh amounted in the year under report to Rs. 2,52,120 and Rs. 9,33,820 as compared with Rs. 2,50,530 and Rs. 9,32,349 respectively in the previous year.

The actual receipts from still-head duty and the amounts paid during the year to make up the minimum guarantees are as follows :—

				Still-head duty receipts.	Deficiency payments.	Total receipts.
				Rs.	Rs.	Rs.
Násik	...	...	...	3,09,653	14,615	3,24,268
Khándesh	...	...	..	11,60,699	16,844	11,77,543

License fees for sale of country spirit in Bombay.

11. The revenue from "license fees for sale of country spirits" realised in the City of Bombay amounted in the year under report to Rs. 6,29,404 as compared with Rs. 6,29,894 in the previous year. The decrease of Rs. 490 calls for no comment.

Revenue from out-still farming system and other miscellaneous country spirit receipts.

12. The revenue from the out-still or lump farming system (realised only in the Deesa Cantonment and in the Akrani tract of the Khándesh District) and from other miscellaneous items amounted to Rs. 10,528 (Deesa Cantonment, Rs. 2,461 and Akrani tract, Rs. 8,067) and Rs. 5,170 respectively as against Rs. 10,297 (Deesa Cantonment, Rs. 4,064 and Akrani tract, Rs. 6,233) and Rs. 6,421 in the previous year. The decrease in Deesa is due to absence of competition owing to the unwillingness of most bidders to take up the contract without an assurance that it should cease as soon as the Native infantry quartered at the station are withdrawn. The increase in the Akrani tract is due to competition and payment of the arrears of the previous year.

Outturn of toddy spirit in Bombay, Ratnágiri and Kánara.

13. Toddy spirit was manufactured, as in the preceding years, only in Bombay, Ratnágiri and Kánara, and the outturn in these districts as compared with that in the previous year showed decreases of 4,277 gallons, 19,152 gallons and 6,400 gallons respectively. The fluctuations in the manufacture of this spirit in any year result partly from the quantity of spirit in stock at the distilleries at the close of the preceding year and partly from the demand for toddy spirit during the year. The decrease in manufacture in Bombay may be attributed to the former cause, the stocks of spirit at the Dádar distillery in terms of 25° U. P. being 3,747 gallons at the commencement of the year under report as compared with 1,432 gallons in the previous year. The decrease in Ratnágiri and Kánara is due partly to fewer trees being tapped for distillation and partly to the poor yield of the trees tapped. The toddy for distillation was drawn wholly from cocoanut and brab trees. In Bombay 5·7 gallons, in Ratnágiri 7·08 gallons and in Kánara 6·1 gallons were on an average required to manufacture one gallon of spirit of strength of 25° U. P. against 5·8 gallons, 7·1 gallons and 6·2 gallons respectively in the previous year. All the nine distilleries in the Ratnágiri district were worked during the year by the country spirit farmers themselves. Of the three distilleries in Kánara two were worked by the farmer. The working of the distilleries by the farmers is reported to have been satisfactory.

Working of the mhowra flowers section.

14. The special provisions of the Bombay A'bkári Act as to mhowra flowers applied during the year under report to the Thána, Kolába and Broach districts, the Párdi, Bulsar and Chikhli talukas of the Surat district, and to the Násik district exclusive of the Peint taluka. The period of the mhowra vacation allowed by the section during which no license, permit or pass is necessary for the collection, etc., of mhowra flowers within certain areas was permanently extended to the 15th May of each year in the case of the Thána district, the Kárjat taluka including Khálápur petha of the Kolába district and the talukas of Dindori, Kalvan and Báglan of the Násik district by Government Notification No. 2818, dated the 20th March 1906, and by another Notification No. 4285, dated the 2nd May 1906, it was on account of the lateness of the crop extended for the year under report in the case of the above-named talukas of the Násik district to the 15th June 1906. The number of prosecutions under the section in the Thána district fell from 49 in the previous year to 15 in the year under report. The decrease is attributed to the partial failure of the mhowra crop during the year. In the Kolába district there were no such prosecutions during the year under report compared with 9

in the previous year. In Broach the application of the section, the Collector reports, has greatly minimised the opportunities of illicit distillation which is indicated by a fall in the number of such offences. Similar results have followed in Násik and in Surat. The Collector of the latter district, however, has reported that there the reduction in the number of illicit distillation offences has been accompanied by a rise in the illicit importation of liquor, notably in the Bulsár táluka. On the whole the effect of the application of the section to Broach and certain areas of Surat and Násik districts may be considered as satisfactory.

15. The number of shops licensed for the sale of country spirits in the several districts of the Presidency during the year under report was the same, *viz.* 2,514, as in the previous year. One additional shop was opened in Broach and three in Khándesh, while two shops were closed in Thána and one in each of the districts of Dhárwár and Poona.

Number of country spirit shops.

16. The statistics furnished in columns 12 to 15 of Imperial Form No. 4 appended represent the quantities of country spirit issued from the distilleries for sale from the shops both in British Districts and in the villages of the Native States of which the A'bkári management has been made over to the British Government; and in Appendix D is given further information regarding country spirit in the past year, contrasted with figures for the preceding five years. The total sales of country spirit were greater by 137,095 proof gallons than those of the previous year and by 517,768 proof gallons than the average sales for the preceding five years. The districts showing noticeable increases in the year under report as compared with the previous year are Khándesh (69,161 gallons), Surat (45,100 gallons), Panch Maháls (15,833 gallons), Násik (14,741 gallons), Thána (12,722 gallons), Ratnágiri (11,101 gallons), and Poona (9,245 gallons). The districts showing noticeable decreases are Bombay (43,517 gallons) and Dhárwár (10,212 gallons). During the year under report the rate of consumption calculated on the sales of country spirit per head of population according to the census of 1901 was 7·9 drams of proof spirit compared with 6·3 drams, the average of the previous five years. The rate was as usual highest in Bombay where it amounted to 33·4 drams contrasted with the average of 32·9 drams for the preceding five years. It was lowest in Kaira, being 0·8 dram compared 0·5 dram, the average of the previous five years. In Surat, Thána, Khándesh and Panch Maháls it was 23·2 drams, 20·2 drams, 16·1 drams and 10·6 drams respectively against 17·6 drams, 18·4 drams, 8·7 drams and 6·1 drams. In the remaining districts it varied from 9·9 drams in Broach to 0·9 dram in Bijápur compared with the average of 8 drams and 0·7 dram respectively for the previous five years.

Issues of liquor from distilleries and consumption in British districts.

17. The distribution of the increase in realisations and that in consumption is summarized below. The Gujárat Districts, both North and South, show a rise in gross receipts as well as in consumption. This is attributed in Ahmedabad to a great increase in the number of mill-hands, and in the Panch Maháls, Kaira, Broach and Surat to general prosperity and to the busy marriage season among the lower castes. It is remarkable that notwithstanding the increase in duty rates in these districts an increase in consumption has occurred. To check this a reduction in the limit of possession of liquor without a permit may be necessary. Thána also shows a rise both in receipts and consumption. The increase in consumption occurred in Máhim and Dáhánu tálukas and in Umbergaon petha and was due to the good season for agriculture and the timber trade, the busy marriage season and the disappearance of the temperance movement. In all other tálukas there was a fall, notably in Sálsette and Bassein. This is attributed partly to higher selling prices and partly to the temperance movement, especially in Bassein and Bhiwandi tálukas. Kolába shows a rise in gross receipts and a slight fall in consumption. The latter affected only 60° U. P. liquor which is reported to be unpopular in the district. The temperance movement in Alibág has also affected the sales. In Bombay, on the whole, there is a decrease both in receipts and sales. The receipts under toddy spirit show an increase, but this has been more than counterbalanced by a decrease under mhowra owing, it is said, to the enhanced rates of still-head duty. Ratnágiri shows a fall in gross receipts accompanied by a rise in consumption. The former is attributed to the fact that mhowra spirit, which pays higher duty

Fluctuations in revenue and consumption.

was not imported during the year under report; the latter to a more favourable season. In Kánara below-ghats the receipts were almost stationary with a small increase in sales. In Kánara above-gháts and Dhárwár, which are under one farm, the receipts have fallen with the sales. The decrease in consumption is mainly due to the effects of the previous year's scarcity and to the temporary influence of the temperance movement. Belgaum and Bijápur also show a decrease in duty, receipts and sales. In the Belgaum the prevalence of scarcity led the people of the eastern talukas to prefer cheaper toddy to country spirit. In Bijápur the same cause as well as the temperance movement affected the sales. The rise in license fees in Belgaum will be explained below. In Sholápur the receipts increased with a slight fall in consumption. In the city, notwithstanding the increase in the duty rate, the consumption increased, while the consumption in the district with the same rates showed a marked decrease. This is attributed to the fact that the people flocked into the town from the drought-stricken district. Sátára, Poona and Ahmednagar show an increase both in receipts and in consumption. The increase in Sátára and Poona is attributed to the more favourable season, and in the latter district also to the rise of wages. Both these causes contributed to the increase in consumption in Ahmednagar in addition to the absence of the temperance movement which prevailed during the previous year. In the case of these three districts and in Belgaum the increase in gross receipts is further due to increase in license fees. It may be remarked, however, that this increase in license fee is not a true increase of the year, but represents payments made during the year on account of arrears of the past year. Násik and Khándesh show an increase both in receipts and in consumption. In the former district this is attributed to a good season and in the latter to the absence of illicit distillation, especially in the west, the generally prosperous condition of the people due to the good cotton crop, the increased efficiency of the staff and competition among the shop-keepers which steadily kept down the prices of liquor.

CHAPTER IV—TODDY.

Revenue from Toddy.

18. The revenue from toddy amounted to Rs. 17,22,233 against Rs. 16,77,041 in the previous year, an increase of Rs. 45,192. The principal items of this revenue are tree-tax and license fees for the sale of toddy.

Receipts from tree-tax.

19. The receipts from tree-tax are made up of the tax—

- (a) on trees tapped for toddy used for distillation only;
- (b) on trees tapped both for sale of raw toddy and for distillation; and
- (c) on trees tapped for sale of raw toddy alone,

and amounted to Rs. 10,40,975 as compared with Rs. 9,90,455 in the previous year. Of the total collections of Rs. 10,40,975, Rs. 1,02,004 were realized under the head (a) in the districts of Ratnágiri and Kánara (Coast), Rs. 1,83,661 under the head (b) in the City of Bombay only, and Rs. 7,55,310 under the head (c) in all the districts in the Presidency (except Bombay), as compared with Rs. 1,06,465, Rs. 1,88,186 and Rs. 6,95,804, respectively, in the previous year. Under (a) the receipts decreased by Rs. 3,792 in Ratnágiri and Rs. 669 in Kánara. The decrease in Ratnágiri is attributed to the fact that in the previous year the country spirit farmers in that district had taken up more than the annual average number of trees to meet the deficiency of liquor due to the damage done to toddy trees by locusts in 1904-05. The decrease in Kánara is trifling and calls for no remarks. The decrease under the head (b), viz., Rs. 4,525, was due mainly to the destruction of palm trees on lands taken up for building sites in Bombay. Under (c) the increase amounted to Rs. 59,506 and occurred chiefly in the districts of Thána (Rs. 31,518), Surat (Rs. 10,118), Bijápur (Rs. 8,219), Belgaum (Rs. 6,828) and Poona (Rs. 4,752). The reason assigned for this increase is that more trees were tapped to meet the increased demand for raw toddy owing, it is said, to a favourable marriage season. There was, on the other hand, a slight decrease in the districts of Dhárwár (Rs. 3,479) and Kánara (Rs. 1,155) due to less demand for toddy and consequent reduction in the number of trees tapped. In the district of Bijápur it was made a condition

of the sales of toddy shops that the licensees should tap a fixed number of trees for each shop.

20. The revenue from "license fees for sale of toddy" amounted to Rs. 6,69,680 against Rs. 6,75,279 in the previous year, a decrease of Rs. 5,599. The decrease was chiefly in Bijápur (Rs. 18,576) and was due apparently to lack of competition, and in Belgaum (Rs. 7,834), where there was a larger outstanding balance of license fees at the end of the year than in the previous year. Dhárwár, Broach and Poona show increases of Rs. 11,804, Rs. 6,615, and Rs. 4,301, respectively. The increases were due to keener competition at the auction sales among the local and outside bidders.

Revenue from license fees for sale of toddy.

21. The deficiency in the minimum guaranteed revenue made good by the farmer of the above-ghát talukas of the Kánara district (where this system obtains) on account of tree-tax was Rs. 2,663 against Rs. 2,149 in the previous year. Other miscellaneous receipts under toddy amounted to Rs. 8,915 against Rs. 9,158 in the previous year.

Deficiency in the minimum guarantee for toddy farms and other miscellaneous receipts.

22. The total numbers of trees licensed to be tapped in the Presidency proper during the year under report and in the previous year are contrasted below :—

Number of trees licensed to be tapped.

				Cocoanut.	Brab.	Date and wild palm.	Total.
Trees tapped for raw toddy in all districts except Bombay (<i>vide</i> Appendix E).	}	1906-07	...	12,986	7,462	221,221	241,669
		1905-06	...	12,620	6,114	222,504	241,238
Trees tapped for sale of toddy as well as for distillation in Bombay only.	}	1906-07	...	12,237	791	4,394	17,422
		1905-06	...	12,778	726	4,303	17,807
Trees tapped for distillation only in Ratnágiri and Kánara.	} Ratnágiri	1906-07	...	10,325	...	...	10,325
		1905-06	...	12,027	...	...	12,027
	} Kánara	1906-07	...	2,195	...	...	2,195
		1905-06	...	2,575	...	...	2,575

In all districts except Ratnágiri and Kánara licenses for tapping trees and for sale of toddy at shops, etc., were granted during the year under report for the year commencing on 1st August and ending on 31st July as directed in Government Resolution No 797, dated the 4th February 1903. The figures given above for the year under report are therefore made up of the number of trees tapped for four months from April to July 1906 of the Revenue year 1905-06 and for eight months from August 1906 to March 1907 of the Revenue year 1906-07. Figures for the previous year taken for comparison have also been similarly obtained. The comparison effected by this method is fairly accurate so far as the number of trees is concerned, but these figures do not represent the exact number of trees for which the amount of tree-tax shown in paragraph 19 above was realized, because the amount shown as actually realized during the year under report includes the last instalment of tree-tax paid on trees tapped during the previous financial year, whereas it does not include the amount of the last instalment on the trees tapped during the year under report. It will be seen from the above figures that the number of trees tapped for raw toddy increased during the year under report by 431, while those tapped for raw toddy and distillation together decreased by 385. The number of trees tapped for distillation in the Ratnágiri and Kánara districts decreased by 1,702 and 380 respectively.

23. The number of date trees tapped during the year under report in the Salsette taluka of the Thána District for the supply of toddy to the toddy shops in Bombay was 2,550 against 1,600 in the previous year. The rate of tree-tax in Salsette and Bombay was the same.

Trees tapped in Salsette in Thána District for supply of toddy to Bombay.

24. Appendix E gives information regarding toddy supplementary to that contained in the Imperial Forms. The figures are compiled from the returns of the four and eight months of the Revenue years 1905-06 and 1906-07 respectively which are included in the financial year under report. The preceding year's figures compiled in a similar manner are also shown for the sake of comparison.

Domestic consumption licenses, tree-foot-booth licenses, and shop licenses.

The number of licenses granted for domestic consumption and for the sale of toddy at tree foot-booths increased by 17 and 71 respectively during the year under report, but that for the sale at shops decreased by 2 only. The increase in the tree foot-booth licenses was chiefly in the Thána District.

Consumption of toddy.

The total sales of toddy increased during the year under report by 332,016 gallons. The increase occurs chiefly in Thána (324,004 gallons), Surat (75,176 gallons), Ratnágiri (62,644 gallons) and Broach (26,202 gallons) while the districts showing decrease in consumption are Sholápur (63,120 gallons), Dhárwár (50,383 gallons) and Bijápur (33,153 gallons). These figures of sales cannot, however, be accepted as entirely accurate as they have been extracted from the accounts furnished by the licensed vendors and do not include the quantities of toddy drawn under domestic consumption licenses.

Fluctuations in revenue and consumption.

25. The fluctuations in toddy revenue and consumption were in the year 1906-07 very remarkable. There was a temperance movement as in the year 1905-06 which spread to several districts. Notwithstanding this there was a large rise in sales in the districts of Thána, Surat, Ratnágiri and Broach which may be attributed to more marriages. In Thána, Surat and Broach the rise in sales is accompanied by a marked increase in toddy revenue, but in Ratnágiri the revenue fell by Rs. 6,337. The considerable decrease in sales (about 50,000 gallons) in Dhárwár on the other hand accompanies an appreciable increase (Rs. 8,268) in toddy revenue, but the tree-tax receipts show a small decrease of Rs. 3,479. The sales remained stationary in the districts of Kolába, Poona and Kánara (below-ghát). Poona, however, shows a rise of about Rs. 9,000 in the toddy revenue which is reported to be due to competition at the auctions and to a more favourable season and improvement in the labour market. The causes of decrease in Bijápur and Bombay have already been explained in paragraphs 19 and 20 *supra*. The rest of the districts show slight variations and call for no comment.

Owing to an agitation engineered from Belgaum there was an organized strike against tapping or drinking of toddy in the Siddápur Táluka of Kánara.

	Rs.
* 1 A'bkári Sub-Inspector ...	25
1 Náik ...	10
4 Peons on Rs. 8 ...	32
	67

To guard against illicit tapping a temporary establishment at a cost of Rs. 67* a month was sanctioned in Government Resolution, Revenue Department, No. 28, dated 3rd January 1907, up to 31st July 1907. It is, however, satisfactory to note that the agitation has since died out and the

toddy farm of Siddápur has been disposed of as usual for the year 1907-08.

CHAPTER V.—FOREIGN LIQUORS AND INDIAN-MANUFACTURED LIQUORS EXCISED AT TARIFF RATES.

Revenue from foreign liquors and Indian-manufactured liquors excised at tariff rates.

26. The revenue under this head is chiefly made up of (1) duty on liquors manufactured in India and excised at the tariff rates and (2) license fees for the sale of such liquors and of imported liquors. The following are the sources of revenue under the first head :—

- (i) Malt liquor manufactured at the Brewery at Dápuri, near Poona.
- (ii) Rum, methylated spirits and spirits of wine manufactured at the Shahjahanpur Distillery in the United Provinces of Agra and Oudh.
- (iii) Spirits of wine manufactured at the distilleries at Uran in the Kolába District or imported from Baroda.
- (iv) Perfumed and medicinal spirits manufactured at Navsári in the Baroda State and at Baroda.
- (v) Superior spiced spirit manufactured at the distillery at Surat.

The revenue under (i) decreased from Rs. 22,114 to Rs. 13,363. This decrease is attributable to the same cause as in the previous year (see paragraph

27 of the report for 1905-06), *viz.*, a diminished demand for Indian-manufactured beer among the European regiments by whom English beer appears to have been preferred.

The revenue under (iii) decreased from Rs. 2,344 to Rs. 1,208. The whole of this revenue was realized on account of spirits imported from Baroda. There were no imports from Uran during the year under report.

The decrease of revenue under (iv) from Rs. 2,227 to Rs. 242 is attributed to the fact that the importer is now manufacturing perfumed spirits in Bombay at the Alembic Chemical Works, Parel, under a license granted by the Collector of Bombay.

The revenue under (ii) decreased by Rs. 55 only, while that under (v) increased by Rs. 16. This small increase and decrease call for no special remarks.

The revenue from license fees amounted during the year under report to Rs. 1,96,903 against Rs. 1,97,822 in the previous year, a slight decrease of Rs. 919 only compared with the decrease of Rs. 46,410 in the preceding year. The system adopted for the assessment of these fees was the same as in the preceding year except that the rate of license fee charged per dozen bottles sold was reduced from Rs. 2 to Rs. 1-8-0 owing to the increase of Re. 1 per gallon effected from the 26th February 1906 in the rate of duty levied under the revised tariff on foreign imported spirits. Notwithstanding this reduction in the scale of fee and also the decrease of 19 in the total number of licenses issued during the year under report, the revenue under this head shows but a trifling decrease. This result is due to the enhanced fees realised in Bombay for hotels and refreshment rooms.

27. Appendix F shows the quantities of foreign liquors imported into Bombay City by sea and the quantities sold by foreign liquor licensees in the Presidency proper. The most striking feature is an abrupt fall all round in imports as well as sales of all kinds of liquors with a single exception in the case of sales of "non-potable spirits," which on the contrary show a rise over the previous year. The decreases are chiefly noticeable under "fermented liquors" and "spirits (potable)". The figures under these heads for the year under report and those for the preceding year are compared below :—

			1905-06.	1906-07.	Decrease.
			Gallons.	Gallons.	Gallons.
<i>Fermented liquors.</i>					
Imports	...	...	1,981,856	—1,770,864=	210,992
Sales	...	...	209,850	—197,444=	12,406
<i>Spirits (potable).</i>					
Imports	...	...	311,170	—254,502=	56,668
Sales	...	...	264,844	—201,420=	63,424

The sales of "spirit (non-potable)" show an increase of 20,956 gallons over the previous year (sales 63,001 in 1905-06 and 83,957 in 1906-07). The inferences suggested by these figures are that the enhancement of the tariff rates on spirits and liquors has had the desired effect of checking their importation and consumption, that a similar enhancement of duty on fermented liquors and wines suggested last year (*vide* paragraph 28 of last year's report) requires to be deferred till further experience justifies the step, and that there is a great opening for Indian manufacture of denatured spirit for industrial purposes. The statistics dealt with in this paragraph are to be read subject to the remarks contained in paragraph 40 of the report for the year 1904-05. Details regarding denatured spirit are given in Appendix G. The total number of licenses issued during the year under report for the sale of such spirits was 43 in the City of Bombay and 26 in the mofussil, against 42 and 26 respectively in the preceding year. While no denatured spirit was produced in Bombay, 96 gallons of eau-de-cologne of 34° O. P. and over were manufactured at the Dádar Distillery during

the year under report from rectified spirit imported under the tariff rate against 69 gallons in the previous year.

Licenses for the sale of imported liquors and country spirits excised at tariff rates.

28. The number of shops licensed for the sale of imported foreign liquors and Indian manufactured liquors excised at tariff rates and of hotel and refreshment room licenses granted during the year under report was 395 against 415 in the previous year. The number of wholesale licenses decreased by eight. Four licenses were withdrawn in the City of Bombay, three in the district of Poona and one in each of the districts of Sholapur, Bijapur and Belgaum. One additional license was however granted in Sátára and one in Kánara. There was a decrease of four in the number of retail licenses—one in each of the districts of Ahmedabad, Thána, Dhárwár and Kolába. The number of hotel licenses also fell by four—two in Poona and one each in Sátára and Bombay. Two refreshment room licenses were withdrawn in Sholapur while an additional one was granted in Bombay. Three railway refreshment room licenses were withdrawn in the Poona district. These were in respect of dining cars running between Poona and Bangalore. The reasons for all these withdrawals were either that the licenses were unnecessary or that the holders declined to pay the assessed fees.

CHAPTER VI.—INTOXICATING DRUGS OTHER THAN OPIUM (HEMP DRUGS).

29. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shown in the Imperial forms.

Cultivation and outturn.

30. The cultivation of hemp was, as in previous years, restricted to certain prescribed villages in the Ahmednagar and Sátára districts. The numbers of villages in which the plant was actually cultivated for gánja increased during the year under report from 32 to 34 and the total area under cultivation decreased from 838 acres 17 gunthás to 723 acres 22 gunthas. The outturn amounted to 5,924 maunds 8 sers against 5,938 maunds 30 sers in the previous year. The decrease in cultivation is attributed to low market and the fall in outturn partly to bad seed and partly to insufficiency of rain in the Ahmednagar district during the year under report.

The cultivation of bháng was permitted in three villages in the Ahmednagar district, and the total area under cultivation was 7 acres 8 gunthás. The quantity of bháng produced was 16 maunds 38 sers. The plant was not cultivated for bháng during the year in the Sátára district.

Transactions at the warehouses.

31. The total quantities of intoxicating drugs lodged in the five warehouses named in column 6 of Appendix I during the year under report as compared with those in the previous year are as follows :—

			1905-06.		1906-07.	
			Mds.	sers.	Mds.	sers.
Gánja	...	...	8,310	10	7,287	7
Bháng	...	...	164	5	233	1
Charas	...	...	63	19	85	22

Imports.

The quantities of bháng and charas shown against 1906-07 were all imported from the Punjáb with the exception of 16 maunds 38 sers produced in the Ahmednagar district. As in the previous year no gánja was imported from places outside this Presidency.

Issues from warehouses.

The total quantities of intoxicating drugs issued from the warehouses for sale in this Presidency and for export to Native States, to other provinces in India and to foreign countries by sea during the year under report and in the previous year were as shown below :—

		1905-06.			1906-07.		
		Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
Issued for sale in the Bombay Presidency	...	Mds. s. 1,078 18	Mds. s. 166 24	Mds. s. 72 19	Mds. s. 1,061 18	Mds. s. 140 29	Mds. s. 85 39
Exported to—							
Native States	...	177 9	35 9	0 5	169 15	13 18	0 20
Other Provinces	...	335 39	...	...	28 19	0 20	...
Foreign Countries	...	1,803 6	...	0 8	9 5	...	0 24

The large decreases in the exports of gánja to foreign countries and other provinces during the year under report are attributed to the enhancement of duty on the drug from Rs. 4 to Rs. 5 per ser from the 1st April 1906. But it seems from the information lately received and cases detected on the Goa frontier that in order to evade the payment of this duty large quantities of gánja were imported by some Bombay merchants from His Highness the Nizam's Territory *via* Castle Rock for export to Europe. Inquiries in this matter are being made the result of which will be reported to Government shortly.

32. The revenue from intoxicating drugs which is derived from (1) a quantitative duty on the drugs issued from the warehouses and imported from other provinces and (2) license fees for the privilege of sale amounted in the year under report to Rs. 2,74,131 and Rs. 1,69,883 respectively as against Rs. 4,35,944 and Rs. 1,42,610 in the previous year. The most noticeable increases under "License fees" were in Poona (Rs. 9,352), Khándesh (Rs. 6,113), Sátára (Rs. 4,675) and Dhárwár (Rs. 3,746). These increases are due to keen competition among the bidders at the annual auctions. The decrease in duty collections was shared by almost all the districts but was largest in Bombay, for the reasons which have been given in the preceding paragraph. The proportion of license fees to duty realizations and the incidence of taxation per ser (Appendix H) show very wide variations in the different districts. This is a natural result of a system of open auction with no regulation of selling price.

Revenue from Intoxicating drugs.

33. The number of shops licensed for the sale of intoxicating drugs in the several districts of the Presidency was 587 against 581 in the previous year. Of this number 16 licenses were for wholesale and 571 for retail vend against 22 and 559 such licenses granted in the previous year. Nine shops for retail sale in Belgaum, 6 in Khándesh, 2 in Ratnágiri and 1 in each of the districts of Káira, Dhárwár, Bijápur and Sátára which had been closed for want of bidders in the previous year were re-opened during the year under report. Four shops in Ahmednagar, 2 in Surat and 1 in each of the districts of Thána, Sholápur and Poona were closed.

Shops licensed for the sale of intoxicating drugs.

The quantity of intoxicating drugs reported to have been sold at the shops was 51,796 sers (40,138 sers gánja, 5,925 sers bháng and 5,733 sers charas, etc.) as against 53,956 sers (42,049 sers gánja, 6,723 sers bháng and 5,184 sers charas, etc.) in the previous year. The sales are shown in detail against each district in columns 20 to 22 of Imperial Form No. 4.

Quantities of intoxicating drugs sold.

34. The number of licenses granted during the year to chemists, druggists and qualified medical practitioners for the sale of cocaine for *boná fide* medical purposes only was 291 against 264 in the previous year as shown in column 28 in the Imperial Form No. 3.

Licenses for the sale of cocaine.

The quantity of cocaine imported during the year was 499 lbs. 5½ ozs. against 1,659 lbs. 12 ozs. in the previous year. The quantity of cocaine consumed during the year in the Presidency was 30 lbs. 6 ozs. against 17 lbs. 3 ozs. in the previous year.

Quantity of cocaine imported and issued in the Presidency.

CHAPTER VII—OPIUM.

35. The excise opium revenue is derived chiefly from duty or pass-fee levied on opium imported into the several British districts and Native States in this Presidency direct from Málwa or on opium imported from Málwa and lodged in the Bombay opium warehouse for exportation by sea to foreign countries but subsequently diverted to home consumption. The details of the opium so imported and of the amount of duty levied thereon are given in Appendix J.

It will be seen from this appendix that 97 chests were imported during the year under report direct from Málwa on payment of the full excise duty as compared with 123½ chests in the previous year. All these chests were imported by the several Native States in Gujarát entitled to full or partial remission of duty, as against 67½ chests in the previous year. During the year under report the opium farmers of the selection districts were restricted from obtaining their supplies direct from Málwa.

Imports from Málwa Duty paid.

Duty-free imports.

The imports of duty-free opium into the Native States entitled to that privilege were 81 chests against $76\frac{1}{2}$ chests in the previous year, an increase of $4\frac{1}{2}$ chests. The increase was chiefly in Pálanpur.

Supplies from Bombay opium warehouse.

It will also be seen that $972\frac{1}{2}$ chests were cleared from the Bombay opium warehouse for home consumption against $858\frac{1}{2}$ chests in the previous year. Out of these $972\frac{1}{2}$ chests, $365\frac{1}{2}$ chests were purchased by the opium farmers of the selection districts, $139\frac{1}{2}$ chests by the several Native States in this Presidency and $467\frac{1}{2}$ chests by the Collector of Customs, Bombay, for supply to Government depôts in this Presidency and Sind as compared with 264, 126 $\frac{1}{2}$ and 468 chests purchased on these accounts in the previous year.

Total purchases and duty.

Thus the total purchases for home consumption throughout the Bombay Presidency during the year under report amounted to $1,150\frac{1}{2}$ chests (including the 81 chests imported free of duty by Native States) as against $1,058\frac{1}{2}$ chests in the previous year, and the total amount of duty realized was Rs. 7,48,300 against 6,88,450 in the previous year, including duty on opium supplied to Sind.

Government stock and purchase.

36. The balance in the Government depôts at the beginning of the year under report was 25,351 lbs. valued at Rs. 3,23,975. As stated in paragraph 35 above $467\frac{1}{2}$ chests (equal to 63,632 lbs.) were bought on behalf of Government, the price paid being Rs. 7,27,367 or an average of Rs. 11-6-11 as against Rs. 12-15-4 per pound in the previous year. Sixty-one lbs. valued at Rs. 821 were purchased by officers other than the Collector of Customs, Bombay. The total stock of the year under report including the opening balance was therefore 89,044 lbs. of the aggregate value of Rs. 10,52,163. Out of this stock 24,364 lbs. valued at Rs. 2,75,484 were issued to the depôts in Sind during the year. Thus the net stock including the opening balance of the Presidency Proper was 64,680 lbs. of the value of Rs. 7,76,679.

Issues from Government depôts.

The issues from the Government depôts in the Presidency Proper during the year under report were 42,313 lbs., of which 26,533 lbs. were supplied to British licensed retailers and 15,780 lbs. to the Native States against 25,911 and 13,543 lbs. respectively supplied to them in the previous year. The realisations on opium issued from the depôts amounted to Rs. 5,69,980, of which Rs. 33,161 were adjusted by credit to "sale proceeds" and debit to "Refunds" and "Drawbacks" on account of remission of pass fee in favour of the Native States to whom the opium was supplied.

	Rs.
(1) Charges incurred on account of transport of opium from Bombay to up-country depôts ...	6,982
(2) Cost of the maintenance of the Government depôts at Sádra and Pálanpur ...	1,339
Total ...	<u>8,321</u>

Deducting from the realisations (1) the prime cost (Rs. 5,26,172) of the opium sold and (2) the value (Rs. 3,028) of 254 lbs. written off as loss from wastage and dryage in the depôts, the balance (Rs. 40,780) represents the gain on sale-proceeds of opium during the year under report

as shown in column 23 of Imperial Form No. 1. Deducting from this gain the marginally noted expenditure, the net profit to Government was Rs. 32,459 against Rs. 83,934 in the previous year, a decrease of Rs. 51,475. This decrease is due to the fact that the issue rate was lowered twice during the year, once in the beginning of the year, i. e., from the 16th March 1906, and again from the 16th November 1906, as stated in paragraph 5 above.

Government stocks, closing balance.

Deducting the issues and the loss by dryage from the opening balance and purchases there remained in stock in the Government depôts in the Presidency Proper at the end of the year under report 22,113 lbs. valued at Rs. 2,47,480.

Retail transactions, British districts, quantities placed on sale.

37. The total quantity of opium placed on sale at the shops in the British districts excluding unsold stocks taken over at the beginning of the year under report by the in-coming from the out-going farmers, which do not pass through the Government accounts was 76,219 lbs. as shown in Appendix J.

Quantities sold in British districts.

38. Appendix K shows for opium, statistics similar to those given for intoxicating drugs in Appendix H. The total licit sales of opium in the British districts were 74,554 lbs. as compared with 70,666 lbs. in the previous year, an increase of 3,888 lbs. All the monopoly districts except Ahmednagar

and Sholápur show increases—Ahmedabad 1,335 lbs., Kaira 685 lbs., Panch Maháls 690 lbs., Broach 446 lbs., Surat 80 lbs., Násik 48 lbs., and Poona 115 lbs. The increases are due to various causes such as the low issue rate and consequent decrease of the selling price of opium, better outturn of crops, larger number of marriages amongst opium consuming tribes and better supervision by the A'bkári Staff. Ahmednagar and Sholápur show small decreases of 255 lbs. and 32 lbs. respectively and call for no remarks.

Of the districts worked under the single-shop system Khándesh, Bijápur and Sátára show increases of 1,206 lbs., 35 lbs. and 83 lbs. respectively. The increases are due to good crop and better supervision. Bombay shows a decrease of 466 lbs. due to the fact that during the year under report all the licensees sold opium at the maximum rate. The increases and decreases in other non-selection districts are too small to call for any special remarks.

39. The revenue from "License fees" for the right of retail vend of opium amounted in the year under report to Rs. 1,19,132 as against Rs. 1,18,904 in the previous year, an increase of Rs. 228 only as shown in column 22 of Imperial Form No. 1. The most noticeable increase in the bids for the right of retail vend of opium is in Bombay where the bids rose from Rs. 37,550 in 1905-06 to Rs. 42,100 in 1906-07, an increase of Rs. 4,550, whereas the bids in Khándesh fell from Rs. 56,315 in 1905-06 to Rs. 51,020 in 1906-07, a decrease of Rs. 5,295. Though there was no lack of bidders, the offers made were very moderate and the introduction of maximum selling prices helped to restrict the tendency to excessive competition at the auctions.

License fees and results of the separate-shop system.

40. The total number of opium shops during the year under report was 811 against 815 in the previous year, a decrease of 4 shops. The number of licenses granted to medical practitioners, druggists and chemists for the possession and sale of opium and certain preparations thereof for medical purposes only rose from 719 to 810, that is by 91. The increase chiefly occurred in Bombay and Poona where 70 and 11 new licenses were granted in the year under report. Licenses of this class are not renewed every year but remain in force unless re-called or cancelled for breach of any of the conditions or rendered ineffective owing to the demise of the licensee or for any other cause.

Number and retail opium shops and licenses to medical practitioners.

41. It will be seen from Appendix J that the total quantity of opium supplied to several Native States mentioned therein during the year under report was 59,125 lbs. against 50,558 lbs. in the previous year. Of this quantity 48,100 lbs. were duty paid and 11,025 lbs. duty free against 40,146 lbs. and 10,412 lbs. respectively in the previous year.

Native States. Quantities supplied.

42. Appendix L shows in detail the accounts of opium transactions of the principal Native States in Gujarát and also of other petty States in the Presidency. Information regarding the quantity sold is furnished in the accounts rendered by the Durbárs as given in column 11 of the appendix. The total licit sales of opium in the several Native States amounted in the year under report to 58,992 lbs. against 50,838 lbs. in the previous year, an increase of 8,154 lbs. The increase occurs in all the States in Gujarát but chiefly in Káthiáwár (3,274 lbs.) and Pálanpur (2,007 lbs.). This is attributed to good season, number of marriages and low prices of opium.

Opium transactions of principal Native States in Gujarát and of other petty States in the Presidency.

43. Detailed information regarding the area under poppy cultivation in the Baroda State and the disposal of opium produced therein has been given in

Baroda.

	1906-07.	1905-06.	
	Lbs.	Lbs.	
Navsári ...	2,070	1,936	Appendix 4 of the Report on the Administration of the Opium Department (Imperial only) of this Presidency for the year 1906-07, which has been submitted to Government separately. The total licit sales of opium in the four main divisions of the Baroda State amounted, in the year under report, to 24,594 lbs. as shown in the margin, against 21,321 lbs. in the previous year, an increase of
Baroda ...	14,605	13,285	
Amreli ...	3,847	2,961	
Kadi ...	4,072	3,139	
	<u>24,594</u>	<u>21,321</u>	

3,273 lbs. All the four divisions show increases—Navsári 134 lbs., Baroda 1,320 lbs., Amreli 886 lbs., and Kadi 933 lbs. This is attributed to the reduction in the issue rate and to a fair harvest consequent upon well distributed

rains causing some improvement in the condition of the people. The rate of licit consumption per head of population was during the year under report 42 tola in Navsári, 1.26 tola in Baroda, 1.30 tola in Amreli and 28 tola in Kadi divisions, against 39, 1.14, 1.01 and 22 tola respectively in the previous year.

Excise opium
revenue. Total
realizations.

44. The total excise opium receipts for the year under report were Rs. 7,84,959 as shown in detail in Imperial Form No. 1 (columns 21 to 23 and 29 and 31). Adding to this Rs. 2,000 sanctioned by the Government of India, to recoup the loss of a part of the excise revenue on account of confiscated opium supplied to the Pátna and Ghazipur opium factories, the total revenue amounted to Rs. 7,87,959 against Rs. 8,07,142 in the previous year, a decrease of Rs. 19,183. This decrease is due to the reduction in the issue rate of opium. These figures of revenue are inclusive of refunds of duty or pass-fees (Rs. 61,348) made to the several Native States but are exclusive of Rs. 62,040 recovered during the year under report from the opium farmers of the selection districts, towards the cost of the opium Preventive Service, as these contributions are credited to cash recoveries and utilised for the up-keep of the establishment and are not included by the Accountant General in the excise receipts of this Presidency.

CHAPTER VIII.—FINANCIAL RESULTS.

Revenue realizations
from all sources.

45. The total realizations of the year under report as shown in detail in Imperial Form No. 1 are contrasted in the following table with those of each of the previous four years :—

Heads of Revenue.	Realizations in				
	1902-1903.	1903-1904.	1904-1905	1905-1906.	1906-1907.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country Spirit ...	69,47,783	77,97,630	89,63,315	93,07,107	98,62,138
2. Toddy ...	13,88,030	15,52,000	16,50,804	16,77,041	17,22,233
3. Imported foreign liquors and country liquors excised at tariff rates ...	2,10,322	2,42,378	2,79,431	2,26,495	2,12,663
4. Intoxicating drugs ...	2,30,479	2,56,180	4,96,167	5,78,554	4,44,014
5. Opium ...	6,34,325	7,26,494	9,25,923	8,01,471	7,82,912
6. Miscellaneous ...	65,126	66,246	69,193	75,474	69,850
Total ...	94,76,065	1,06,40,934	1,23,84,833	1,26,66,142	1,30,93,310

N.B.—The figures shown against items 1 and 5 for the year 1906-1907 are exclusive of Rs. 1,74,482 and Rs. 1,25,300 paid into the Bombay Treasury (and included in the Accountant General's statements as a part of the excise revenue of Bombay) on account of (1) still-head duty on spirit issued from Uran distilleries for transport to Sind, and (2) pass-fee or duty levied opium supplied to that Province. The figures given for the previous four years are also exclusive of such amounts.

It will be seen from the above table that during the year under report the total excise receipts of the Presidency Proper exceeded those of the previous year by Rs. 4,27,668 and the average realizations of the preceding three years by Rs. 22,59,866. The increase is under the main heads "country spirit" and "toddy." The fluctuations in the several items of revenue included in the figures given in the above table and their causes have been noticed under their respective heads in the preceding chapters.

46. Appendix M shows the demands, collections, refunds, remissions and balances of excise revenue in the several districts of the Presidency Proper for the year under report and Appendix N explains the difference between the collections of excise revenue shown in the Accountant General's books and those given in the statement. It may, however, be stated that it is not possible to ascertain the correct figures of demand and balances for the financial year under report, because instalments of tree-tax on trees tapped during the year under report were paid according to the revenue year in all districts except Ratnágiri and Kánara as stated in paragraph 22 above. But the figures of collections given in the two appendices are correct.

Expenditure.

47. The expenditure of the A'bkári and Opium Departments is classed together under the major head "Excise," and as a general rule the same establishments have done preventive duties for both departments. In the City of

Bombay, however, a permanent excise establishment at a cost of Rs. 8,556 per annum has been entertained exclusively for opium work, and a separate opium preventive service has also been entertained since 1899 for the suppression of opium smuggling. The total expenditure on account of this service amounted during the year under report to Rs. 45,861 to meet which Rs. 62,040 were recovered as contributions from the opium farmers who obtained their farms on the selection system. The details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Imperial Form No. 2 appended. The total expenditure (exclusive of refunds and drawbacks) for the year under report was Rs. 5,40,159 against Rs. 5,144,631 in the previous year. The expenditure shown is exclusive of (1) the cost of the police establishment employed on ábkári and opium duties, (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses, (3) compensation to Native States whose ábkári and hemp drugs rights have been leased or acquired, and (4) compensation paid to the Chief of Pálanpur and to the tálukdárs in the Mahi Kántha and Rewa Kántha Agencies for loss of transit duties on opium. These items amount to Rs. 89,300, Rs. 1,43,750, Rs. 2,50,717 and Rs. 45,865 respectively.

CHAPTER IX.—OFFENCES AGAINST A'BKÁRI AND OPIUM LAWS.

48. Appendix O shows the number of offences against the A'bkári Law detected in each district during the year under report by Government establishments and the country spirit farmers' men under the heads (1) offences relating to liquor and (2) offences relating to hemp drugs. It will be seen that the total number of cases detected was 1,970 as against 2,566 in the previous year, the percentage of convictions on the number of cases brought up being 91·9 compared with 90·5 in the previous year. Of the number of detected cases 1,349 related to liquor and the rest 621 related to hemp drugs against 1,746 and 820 cases respectively in the previous year. The number of cases detected by the Government establishment was 1,886 and that by the country spirit farmers' men 84 as against 2,472 and 94 respectively in the previous year. The cases detected by the farmers' men related to country spirit only.

Offences against
A'bkári Law.
Total number of
cases detected.

49. The number of cases of illicit distillation and possession of implements for unauthorised manufacture decreased by 257, that of illicit importation and possession of country spirit increased by 31, and that of other offences pertaining to liquor decreased by 171. The districts showing marked decreases in the first class of cases are Kaira (48), Panch Maháls (38), Broach (34), Thána (45) and Khándesh (41). These decreases may be attributed in Kaira and Panch Maháls to the check produced by deterrent punishments inflicted on the offenders by the Magistrates in a large number of cases detected in the previous year. The application of the Mhowra Flowers Act has very largely reduced the opportunities for illicit distillation in the Broach District. The decrease in crime may be attributed in Thána to the partial failure of mhowra crops and in Khándesh to the persistent energy of the preventive staff in running down smugglers and illicit distillers since the introduction of the new system and to the purchase of mhowra from the Bhils by the distilling contractors. Thus the material for illicit distillation was taken out of the hands of the Bhils. The districts showing noticeable increases in the number of cases of illicit importation and possession of liquor are Kaira (25) and Surat (53); those showing large decreases are Bombay (14) and Poona (15). In Surat where there is the very large increase of 53 in the number of cases of illicit importation and possession of liquor the figures indicate a real increase in crime which is attributed to the restrictions on the possession of mhowra flowers which decreased the facilities for illicit distillation which has therefore been replaced by illicit importation in the tálukas of Bulsár, Chikhli and Párdi. The decrease in the number of cases of other miscellaneous offences relating to liquor was chiefly in Ahmedabad (84), Kaira (52), Thána (53) and Kánara (33), while Broach, Sholápur, Násik and Khándesh show increases of (11), (18), (21) and (21) respectively. No definite inference can be drawn from these figures which appear to be no more than seasonal fluctuations.

Fluctuations in the
number of cases
detected under
liquor.

The number of cases of illicit cultivation and manufacture of hemp drugs detected during the year of report decreased by 43. The decrease was mainly in the Sátára district (34). Cases of illicit importation decreased by 139,

Fluctuations in the
number of cases
detected under
intoxicating drugs.

chiefly in Khándesh (98) and Násik (57). The only district showing a noticeable increase in the number of such cases is the Panch Maháls (24). Illicit transport, possession and sale show a decrease of 50 cases. All the 22 cases shown in the statement against Bombay under the head "illicit transport, possession or sale of hemp drugs" related to the illicit sale and possession of cocaine against 60 in the previous year. Miscellaneous offences relating to hemp drugs increased by 38.

Offences against the
Opium Act.

50. Appendix P shows the number of cases investigated under the Opium Act during the year under report. It will be seen that 153 opium cases were brought to trial in the British districts and 36 in the Native States against 169 cases in the former and 52 cases in the latter in the previous year. In the majority of cases convictions were obtained, and only a few of the accused persons, namely 11 in the British districts and 2 in the Native States, were either acquitted or discharged. Of the total quantity of 115 lbs. of opium seized in these cases 45 lbs. were seized in the British Districts and 70 lbs. in the Native States compared with 45 lbs. in the former and 89 lbs. in the latter in the previous year. Out of the fines adjudged in these cases Rs. 2,550 were recovered in the British districts and 576 in the Native States. In no case did the quantity of opium seized exceed in weight 35 lbs. nor was there any case of so important a nature as to call for special mention.

The new Opium
Preventive Service.

51. There was no change during the year under report in the strength of the new opium Preventive Establishment. The operations of the service were confined to the Ahmedabad, Kaira, Panch Maháls, Broach and Surat districts and to the Mahi Kántha and Rewa Kántha Agencies. The principal railway junction stations of Godhra, Baroda, Anand and Surat were watched as also the Dohad and Pálej stations on the B. B. & C. I. Railway, and the frontiers of Dungarpur, Jabna, Khushalgarh and the Baroda State. The Opium Preventive Establishment detected during the year 28 cases under the opium Act, convictions being obtained in 25 cases. The total quantity of opium seized by this establishment was 8½ lbs. against 19½ lbs. in the previous year. In addition to the opium cases mentioned above this establishment detected during the year 121 cases under the A'bkári and Arms Acts, and convictions were obtained in all but 10 cases. Two cases of illicit distillation detected in the Dohad Táluka of the Panch Maháls were important.

GENERAL REMARKS.

52. Throughout the Presidency the Excise Administration is in the hands of the district Collectors subject to the control and direction of the Commissioner. The Collectors will now have the assistance and advice of the Assistant Collectors of Excise recently sanctioned for the whole Presidency and it is hoped that this together with the revision of Excise establishments which is to come into force on 1st October next, will enable the Collector to exercise a closer control over the excise arrangements of their districts.

53. The revenue shows a further increase of more than 4 lákhs following on the large advance of nearly 3 lákhs made in the previous year which, as remarked last year, indicates the returning prosperity of the people.

I have the honour to be,

Sir,

Your most obedient servant,

A. M. T. JACKSON,

Acting Commissioner of Customs, Salt, Opium and A'bkári.



BOMBAY PRESIDENCY

Scale of Miles
0 1 2 3 4 5 6 7 8 9 10

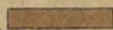
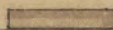
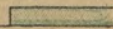
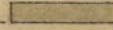
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Govt. Photoinc. Office, Poona, 1907.

REFERENCES.

British Districts.

- 1 Under the Public or Private Distilleries Still head duty and License fee system. 
- 2 Under the Public or Private Distilleries Still head duty and minimum guaranteed Revenue system. 
- 3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system. 
- 4 Contract Distillery and Separate shop system. 
- 5 Contract Distillery Separate shop and minimum guaranteed Revenue system. 

Native States.

- 6 Abkari Revenue leased to the British Government for a period of years and Abkari Administration under system N^o 2 above. 
- 7 Under system N^o 3 above. 
- 8 Under Contract Distillery and Separate shop system. 
- 9 Under Contract Distillery, Separate shop and minimum guaranteed Revenue system. 
- 10 Under Treaty engagements working their Abkari under British system. 
- 11 Maintaining a shopless belt along their frontier, marching with tracts coming under heads. 2, 3, 4 and 5. 

Foreign Settlements.

- 12 Portuguese Indian Settlements. 

APPENDIX A.

Note showing corrections and alterations required to make Chapter VII-A of the Government of India Excise (Intoxicating Liquors) Memorandum (Edition of the year 1906), relating to Bombay Presidency proper, correct with reference to facts and figures for the year ending 31st March 1907.

Para. 186—The total excise receipts for the year ending 31st March 1907 amounted to Rs. 130·94 lakhs as shown below :—

Head.	Receipts in lakhs of Rupees.	Percentage of total receipts.
Country Spirits	98·62	75·32
Toddy	17·22	13·15
Duty on Rum, &c., manufactured in India	0·03	0·02
Duty on Malt Liquors manufactured in India	0·13	0·10
License fees on imported liquors, &c.	1·97	1·50
Opium and its preparations	7·83	5·98
Hemp Drugs	4·44	3·39
Fines, forfeitures and miscellaneous	0·70	0·54
Total	130·94	100·00

This memorandum is concerned only with the first five items.

Para. 190—For the portion of this para. beginning with “the contractor has to furnish a minimum guarantee” and ending with “he has to make up the balance,” substitute :—

“The Contractor has to pay in any case the whole amount of his guarantee ; if the duty falls short of the guarantee he has to make up the balance ; if he sells spirit beyond the quantity covered by the guarantee he pays in addition to the amount of the guarantee the still-head duty payable at the prescribed rate on the excess issues.”

Para. 190, sub-para. 1, line 1—In 1906-1907 there were no such supplemental payments.

„ *191, line 6*—“1906-1907” for “1904-1905.”

„ *192, sub-para. 1*—For the bracketed portion “or in Kánara 40°” read “or in Dhárwár and Kánara 40°.”

„ *193, line 2*—“1906-1907” for “1904-1905.”

„ *line 3*—For “Rs. 3-10-0” read “Rs. 3-12-0.”

„ *line 4*—For “Rs. 4-13-4” read “Rs. 5-0-0” and for “Rs. 1-6-0” read “Rs. 1-15-0.”

„ *sub-para. 1, line 1*—For “1904-1905” read “1906-1907.”

„ *line 2*—For “23·04” read “20·87” and for “Rs. 3-2-5” read “Rs. 3-1-8.”

„ *198, line 2*—“1906-1907” for “1904-1905.”

„ *line 3*—Add “and Ahmednagar” after “Sátára.”

„ *line 4*—Add the following at end of para. “maximum prices for the retail sale of country spirits have been fixed in all these districts.”

sub-para. 1, line 1—For “1904-1905” and “Rs. 12·14” read “1905-1906” and “Rs. 15·50” respectively.

„ *1, line 2*—For “2·14” read “3·31.”

„ *line 3*—For “Rs. 6-5-2” read “Rs. 6-15-6.”

„ *line 4*—For “5-3-4” read “Rs. 5-7-8.”

„ *199, line 4*—Omit the words “and at a small branch distillery at Dhadgaon,”

„ *line 5*—For “these distilleries” read “this distillery.”

„ *200, line 1*—“1906-1907” for “1904-1905.”

„ *line 2*—For “Rs. 2” read “Rs. 2-4-0.”

„ *line 3*—For “Rs. 2-10-8” read “Rs. 3.”

Para. 200, line 4—For “Re. 1” read “Re. 1-2-0”, and add the following at end of the para.:—

“and those in Násik varied from Rs. 2 to Rs. 2-12-0 per gallon of 25° U.P. (corresponding to from Rs. 2-10-8 to Rs. 3-10-8 per proof gallon) and those of 60° U.P. from Re. 1 to Rs. 1-6-0 per gallon.”

„ *sub-para. 1, line 1*—For “8-11” read “15-02.”

„ „ *line 2*—For “Rs. 2-6-7” read “Rs. 2-10-9.”

„ *202, line 1*—Substitute “19” for “18” and “1906-1907” for “1904-1905” in the bracket.

„ *line 7*—Substitute “Rs. 4-5-4” for “Rs. 4.”

„ *203, sub-para. 1, line 2*—Substitute “Rs. 2-5-6” and “Rs. 1-3-10” for “Rs. 2-1-6” and “Rs. 1-1-10” respectively.

„ „ *line 3*—Read “Rs. 3-2-0” for “Rs. 2-12-8” and “Rs. 3-1-7” for “Rs. 2-12-7.”

„ *205, line 2*—Substitute the words “in 1906-07 to Rs. 29-98 lákhs” for the words “in 1904-1905 to Rs. 32-18 lákhs”; and for “one-third” read “three-tenths.”

„ *line 3*—Substitute “Rs. 6-29 lákhs” for “Rs. 9-99 lákhs.”

„ *sub-para. 1, line 1*—For “Rs. 5-8-11” read “Rs. 5-8-10.”

line 2—For “Rs. 3-13-4” read “Rs. 4-6-3.”

„ *206, line 5*—For “(3)” read “(1)”.

„ *210, line 2*—For “Rs. 3-8-0” read “Rs. 3-14-4.”

„ *line 3*—For “Rs. 2-2-8” read “Rs. 2-8-0.”

„ *212, line 1*—Substitute “1906-1907” for “1904-1905.”

„ *line 2*—Substitute “Rs. 4,890” for “Rs. 4,424.”

„ *line 4*—Substitute “17-14” for “14-09.”

„ *line 5*—Substitute “Rs. 2-15-10” for “Rs. 2-9-4.”

„ *213, line 4*—Omit the words “At present” and “only.”

„ *line 5*—Substitute the word “where” for the word “and” after “cantonment.”

„ *line 6*—Add after the last word “territory” the following:—

“This system has also been introduced into the Akrani Paragana and the high lying portion of the Mewás Estates in the Khándesh District with effect from the 1st April 1905, the liquor being supplied to the 6 shops in this tract from the outstill at Dhadgaon.”

„ *line 7*—Read thus:—The revenue realised in the cantonment of Deesa and the Akrani tract in 1906-07 was Rs. 2,461 and Rs. 8,067 respectively.

Para. 214, sub-para. 4, page 38—

Lines 8 and 9—Substitute the words “in 1906-1907 Rs. 98-52 lákhs, of which Rs. 9-61 lákhs represent vend fees, Rs. 31 lákhs” for the words from “in 1904-1905” to “1-2 lákhs.”

Line 11—For “2,383,878” read “2,642,482.”

Line 12—For “Rs. 3-12-1” and “Rs. 3-3-1” read “Rs. 3-11-8” and “Rs. 3-5-7” respectively.

Para. 217—Add at end of para. the following:—

The system was extended to the Mulshi Petha of the Poona District from 1905.

Para. 218, lines 4—5—Delete the last sentence commencing with the words “and a small number.”

Para. 222, lines 2 and 3—For the words “in 1904-1905 amounted to 16-51 lákhs, of which 10 lákhs” read “in 1906-1907 amounted to 17-22 lákhs, of which 10-41 lákhs.”

Para. 223, line 3—Add the words “Baroda and” before “Navsári.”

„ *line 8*—For “1904-1905” read “1906-1907” and for “Rs. 3,909” read “Rs. 2,383” and at the end of the para. add the following:—

The distillery attached to the Sugar Refinery Factory at Mundhwa has been closed with effect from the 28th August 1905.

Para. 224, line 2—For “in 1904-1905 was 484,118 gallons” read “in 1906-1907 was 206,207 gallons.”

Para. 225, line 3—For the words “one hundred and ninety-three” read “one hundred and seventy-two.”

„ *line 4*—For “1904-1905” read “1906-1907” and for “104” read “100.”

Para. 228, lines 2 and 3—For “1904-1905” read “1906-1907,” for “12 annas and 11 pies” read “13 annas and 8 pies” and for “four-fifths” read “seven-eighths.”

APPENDIX I.

<i>Column 2</i>	...	...	...	1906-1907 for 1904-1905.
„ 3	...	...	...	130.94 „ 123.85
„ 4	...	...	...	Re. 0-13-8 „ Re. 0-12-11
„ 5	...	...	...	75.32 „ 72.4
„ 6	...	...	...	13.15 „ 13.3
„ 7	...	...	...	1.62 „ 2.3
„ 8	...	...	...	5.98 „ 7.5
„ 9	...	...	...	3.39 „ 4.0

APPENDIX II.

<i>Column 2</i>	...	...	...	1906-1907 for 1904-1905.
„ 3	...	...	...	88.54 „ 76.07
„ 4	...	...	...	9.97 „ 13.49
„ 5	...	...	...	98.51 „ 89.56
„ 6	...	...	...	0.11 „ 0.07
„ 7	...	...	...	98.62 „ 89.63
„ 8	...	...	...	26.42 „ 23.84
„ 9	...	...	...	172 „ 156

APPENDIX III.

<i>Column 10</i>	...	...	...	Rs. 3-5-7 for Rs. 3-3-1
„ 11	...	...	...	Re. 0-6-1 „ Re. 0-9-0
„ 12	...	...	...	Rs. 3-11-8 „ Rs. 3-12-1

A. M. T. JACKSON,
Acting Commissioner of Customs,
Salt, Opium and Akkari.

APPENDIX B.

Note showing corrections and alterations required to make Chapter VII of the Government of India Excise (Hemp drugs) Memorandum (Edition of the year 1906), relating to Bombay Presidency proper and Sind, correct with reference to facts and figures for the year ending 31st March 1907.

Para. 50, line 1—For “31st July 1905” read “31st March 1907.”

„ *line 2*—For “Rs. 4,96,000” read “Rs. 4,44,000.”

„ *line 3*—For “Rs. 2,69,000” read “Rs. 3,35,000.”

„ *line 4*—For “Rs. 7,65,000” read “Rs. 7,79,000.”

“ *line 5*—For “4 per cent.” read “3·4 per cent,” and for “19·7 per cent.” read “Rs. 21·4 per cent.”

„ *line 6*—For “Rs. 4,96,000” read “Rs. 4,44,000.”

„ *line 7*—For “Rs. 3,38,000” read “Rs. 2,74,000,” and for “Rs. 1,58,000” read “Rs. 1,70,000.”

„ *line 8*—For “Rs. 2,69,000” read “Rs. 3,35,000,” for “Rs. 1,35,000” read “Rs. 1,92,000” and for “Rs. 1,34,000” read “Rs. 1,43,000.”

Para. 52, sub-para. 1 :—

Line 1—For “1904-05” read “1906-07.”

Line 2—For “337 acres” read “724 acres for gánja and 7 acres for bháng” and for “2,747 maunds of gánja” read “5,924 maunds of gánja and 17 maunds of bháng, respectively.”

Para. 53, sub-para. 2—For this para. substitute the following :—

“Detailed statistics of the import and export of drugs for Sind are not available from the Provincial Excise Report for the year 1906-07 for that Province. Similar information for the Presidency proper is given in Appendix I and is further supplemented in para. 46 of the Report of the Presidency proper for 1906-07 from which it appears that only 169 Maunds of Gánja, 13 Maunds of Bháng and 20 Seers of charas were exported to Native States during the year.”

Para. 54, line 6—For “1904-05” read “1906-07.”

line 9—After “Rs. 6 a seer” against “on charas” insert the following :—
(Raised to Rs. 8 from 1st April 1907).

Sub-para. (1), line 5—For “1904-05” read “1906-07” and for “24” and “545” read “16” and “571” respectively.

line 6—For “39” and “485” read “31” and “482” respectively.

Para. 55—For the first sentence substitute the following :—

“The total consumption of hemp-drugs in 1906-07 amounted, as detailed in the margin to 1,293 maunds or 3·4 seers per 1,000 of population in the Presidency proper and to 2,809 maunds or 35 seers per 1,000 of population in Sind according to the census figures of 1901. The large consumption of bháng in Sind is due to the prevailing habit among all classes of both Hindus and Mahomedans of drinking a weak infusion of bháng and water as a cooling and refreshing beverage.”

Presidency proper.

		Quantity.		Incidence per 1,000 of population.
		Maunds.	Seers.	
Gánja	...	1,004	2·6	
Bháng	...	148	0·4	
Charas	...	141	0·4	

Province of Sind.

		Maunds.	Seers.
Gánja	...	17	·21
Bháng	...	2,468	30·75
Charas	...	324	4·04

Line 4—For “9·9” and “1·9” read “8·6” and “3” respectively.

Line 5—For “Rs. 6·7” read “Rs. 5·3” and for “Rs. 3·2” read “Rs. 3·3.”

Line 6—For “Re. 1·0” read “Rs. 1·7” and for “Re. 0·9” read “Rs. 1·3.”

Line 8—For “10·2 seers” read “8·9 seers.”

Line 9—For “Rs. 5·1” read “Rs. 4·7” and for “Rs. 3·2” read “Rs. 2·8.”

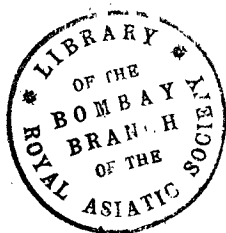
APPENDIX I.

<i>Column</i> 2	...	...	...	1906-07 for 1904-05.
" 3	...	...	...	779 " 765
" 4	...	...	...	5.3 " 5.6

APPENDIX II.

<i>Column</i> 2	...	...	...	1906-07 for 1904-05.
" 3	...	...	...	Rs. 5 " Rs. 4
" 5	...	...	...	Re. 1 " Annas 8
" 6	...	...	...	8.9 " 10.2
" 7	...	...	...	2.8 " 3.2
" 9	...	...	...	4.7 " 5.1

A. M. T. JACKSON,
Acting Commissioner of Customs,
Salt, Opium and Akkari.



APPENDIX C.

Note showing corrections and alterations necessary to make Chapter VII of the Government of India Opium Memorandum (Edition of the year 1906), relating to the Presidency of Bombay (including Sind and Aden), correct with reference to the facts and figures for the year ending 31st March 1907.

Para. 64, line 1—For “1904-05” read “1906-07” and for “Rs. 10,73,000” read “Rs. 9,78,000.”

Line 2—For “Rs. 7,77,000” read “Rs. 7,22,000.”

Line 3—For “Rs. 1,80,000” read “Rs. 1,65,000.”

Para. 67, line 19—For “Rs. 13” read “Rs. 12.”

Line 21—For “Rs. 14½” read “Rs. 13½.”

Para. 69, Sub-para. (1), line 12—Delete the words “direct from Málwa. or.”

„ *Sub-para. (2), lines 10-12*—For the words from “(but not maximum) prices” to “are fixed” substitute “and maximum prices.”

„ *Last two lines*—For “1,093 in 1904-05” read “1,093 in 1906-07.”

Para. 70, line 1—For “1904-1905” read “1906-1907,” and for “1,163 maunds” read “1,176 maunds.”

Line 2—For “Rs. 8,93,000” read “Rs. 8,13,000.”

Line 3—For “Rs. 5,97,000” read “Rs. 5,57,000.”

Line 4—For “Rs. 6.1” read “Rs. 7.3” and for “Rs. 16.1” read “Rs. 17.3.”

Para. 70, sub-para. 2, line 1—For “729” read “739.”

Line 2—For “1904-1905” read “1906-1907” and for “298” read “307.”

Para. 71, line 5—For “675” read “829” and for “1904-1905” read “1906-1907.”

Para. 76, line 2—For “1904-1905” read “1906-1907” and for “(1,163 maunds)” read “(1,176 maunds).”

APPENDIX I.

Page 29—Column 2 of the table	...	For “1904-1905” read “1906-1907.”
„ 3 „	...	For “1,073” read “978.”
„ 4 „	...	For “7.7” read “6.6.”
„ 5 „	...	For “0-0-11” read “0-0-10.”

APPENDIX II.

Page 28—Column 2 of the table	...	For “1904-1905” read “1906-1907.”
„ 4 „	...	For “6.1” read “7.3.”
„ 5 „	...	For “16.1” read “17.3.”

A. M. T. JACKSON,

Acting Commissioner of Customs,
Salt, Opium and Akkari.

APPENDIX D.

Statement showing (1) the consumption of country spirit in proof gallons ; (2) the rate of consumption per head of A'bkári management ; (4) the actual realisations on account of still-head duty, license fees, etc. ; (5) the proof gallon of spirit consumed in each British district of the Presidency during the year 1906-07

1	2	3	4	5		6		7	8			
Serial No.	District.	Area.	Population.	(ii) Consumption of country spirit in terms of proof.				Minimum revenue guaran- teed in monopoly districts, including Native States attached to them for A'bkári management.	Actual realisations.			
				1906-07.		Average of previous 5 years.			Still-head duty.	Deficiency.	Total.	
				Total.	Rate per head of popula- tion.	Total.	Rate per head of popula- tion.					
		Sq. m.		Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	3,816	795,967	66,360	4·0	53,329	3·2	1,80,000	2,47,865 71	...	2,47,865 71	
2	Kaira	1,595	716,332	11,503	0·8	7,781	0·5	21,000	28,085 3,229	...	28,085 3,229	
3	Panch Maháls	1,806	261,020	57,730	10·6	33,014	6·1	40,000 (bb) 20,000	61,090 21,709	...	61,090 21,709	
4	Broach	1,467	291,763	60,018	9·9	48,628	8·0	1,60,000	2,44,527 8,363	...	2,44,527 8,363	
5	Surat	1,653	655,650	316,407	23·2	240,400	17·6	(cc) 7,10,000	8,82,380	...	8,82,380	
6	Thána	3,573	811,433	841,657	20·2	310,805	18·4	(dd) 10,20,000	11,41,017 28,418	...	11,41,017 28,418	
7	Bombay	22	776,006	539,833	33·4	532,142	32·9	.....	23,68,950	...	23,68,950	
8	Kolába	2,131	605,566	120,515	9·6	112,129	8·9	(ee) 4,05,000	4,53,867 10,214	...	4,53,867 10,214	
9	Ratnágiri	3,998	1,167,927	90,489	3·7	74,962	3·1	(ff) 50,926	62,051	...	62,051	
10	Kánara ... {	Below Ghát .	1,306	264,233	20,576	3·7	17,556	3·2	(gg) 11,574	13,948	...	13,948
		Above Ghát .	2,639	190,257	18,570	4·7	20,085	5·1	90,000	(hh) 84,538	...	84,538
11	Dhárwár	4,602	1,113,298	57,204	2·5	58,892	2·5	2,90,000	2,75,505 20,561	...	2,75,505 20,561	
12	Belgaum	4,649	993,976	42,077	2·0	36,652	1·8	.....	2,25,445 27,823	...	2,25,445 27,823	
13	Bijápur	5,669	735,435	13,170	0·9	11,068	0·7	50,000	55,625 1,632	...	55,625 1,632	
14	Sholápur	4,541	720,977	29,678	2·0	22,706	1·5	1,00,000	1,43,872 7,672	...	1,43,872 7,672	
15	Sátara	4,825	1,146,559	24,565	1·03	16,675	0·7	.....	1,18,717 18,976	...	1,18,717 18,976	
16	Poona	5,343	995,330	129,465	6·3	94,778	4·6	.....	6,90,480 8,985	...	6,90,480 8,985	
17	Ahmednagar	6,586	837,695	26,371	1·5	21,229	1·2	.....	1,28,362	...	1,28,362	
18	Násik	5,850	816,504	94,691	5·6	51,203	3·0	2,52,120	3,09,653	14,615	3,24,268	
19	Khándesh... ..	10,041	1,427,382	478,666	16·1	257,743	8·7	9,33,820	11,32,822 27,877	16,844	11,49,666 27,877	
Total for Districts ...		75,918	15,323,310	2,539,545	7·9	2,021,777	6·3	43,34,440	86,68,799 1,85,530	31,459	87,00,258 1,85,530	

Note.—Figures in italics in columns 8, 9, 10 are for the Nativ

9			10		11		
Other receipts on account of country spirit (including out stills, distilling fees and miscellaneous).			Total realisations.		Maximum selling		
License fees.	Other receipts.	Total.	1906-07.	Average of previous 5 years.	Mhowra or Molasses Spirit.		
					25° U.P.	60° U.P.	40° U.P.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs. a.	Rs. a.
...	2,486	2,486	2,50,351 71	1,84,095 53	{ 2 4 (a) 4 6 (a-1) 4 0 (b)	{ 1 4 (a) 2 8 (a-1) 2 5 (b)	{ ...
...	...	...	28,085 3,229	30,123 10,681	{ 3 12 (c) 2 4 (d) 2 4 (e)	{ 2 4 (c) 1 8 (d) 1 4 (e)	{ ...
...	145	145	61,235 21,709	38,854 5,448	{ 2 6 (f) 2 4 (g) 2 4 (h)	{ 1 4 (f) 1 4 (g) 1 2 (h)	{ ...
...	4	4	2,44,581 8,363	1,73,934 12,143	{ 4 6 (h-1) 4 0 (h-2)	{ 2 8 (h-1) 2 5 (h-2)	{ ...
...	178	178	8,82,558	6,88,063	{ 4 0 (i) 3 8 (j) 3 4 (k) 3 0 (l) 2 0 (m)	{ 2 6 (i) 2 0 (j) 1 14 (k) 1 11 (l) 1 4 (m)	{ ...
...	...	...	11,41,017 28,418	9,71,843 20,876	{ 4 4 (n) 3 12 (n-1) 3 8 (o) 3 4 (p) 4 4 (q)	{ 2 3 (n) 1 14 (n-1) 1 12 (o) 1 10 (p) 2 2 (q)	{ ...
6,29,404	124	6,29,528	29,98,478	28,17,447	.....	.....	...
...	...	...	4,53,867 10,214	3,82,689 8,012	{ 4 4 (r) 4 4 (s)	{ 2 3 (r) 2 2 (s)	{ ...
...	3,708	3,708	65,750	66,552	3 4	1 10	...
...	682	682	14,630	13,106	3 4	.....	2 7
...	...	...	84,538	88,456	4 12	... ..	3 11
...	...	...	2,75,505 20,561	2,78,140 22,627	{ 5 2 (s-1) 4 12 (s-2)	.....	{ 4 0 (s-1) 3 11 (s-2)
71,559 8,449	5	71,564 8,449	2,97,009 36,272	2,24,469 35,294	5 4	2 15	...
...	...	...	55,625 1,632	49,665 1,464	4 12	2 10	...
...	...	...	1,43,872 7,672	1,09,265 5,757	{ 5 2 (s-3) 4 14 (s-4)	{ 2 13 (s-3) 2 11 (s-4)	{ ...
24,511 6,088	163	24,674 6,088	1,43,391 25,064	97,442 20,925	5 0	2 12	...
1,68,672 2,045	9	1,68,681 2,045	8,59,161 11,030	6,30,206 7,197	5 4	2 15	...
49,924	...	49,924	1,78,286	1,12,324	5 0	2 12	...
...	127	127	3,24,395	1,84,970	{ 3 14 (t) 3 8 (u) 4 2 (v)	{ 2 3 (t) 2 0 (u) 2 5 (v)	{ ...
...	8,067	8,067	11,57,733 27,877	6,62,926 10,419	{ 2 4 (w) 3 0 (x) 3 12 (y)	{ 1 8 (w) 1 14 (x) 2 4 (y)	{ ...
9,44,070 16,582	15,698	9,59,768 16,582	96,60,026 2,02,112	78,04,569 1,60,896	.....	.....	...

			12			
prices per gallon.			Incidence per			
Toddy Spirit.			1906-07.			
25° U.P.	60° U.P.	40° U.P.	Still-head duty.	License fees.	Other receipts.	Total.
Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....		...	3 11 9	...	0 0 7	3 12 4
.....		...	2 7 1	...	.....	2 7 1
.....		...	1 0 11	...	.....	1 0 11
.....		...	4 1 2	...	.....	4 1 2
.....		...	2 12 7	...	.....	2 12 7
{ 4 10 (z) 4 10 (aa)	{ 2 6 (z) 2 5 (aa)	} ...	3 5 5	...	.....	3 5 5
.....		...	4 6 2	1 2 8	.....	5 8 10
.....		...	3 12 3	...	.....	3 12 3
3 4	1 10	...	0 11 0	...	0 0 8	0 11 8
3 4		2 7	0 10 10	...	0 0 6	0 11 4
.....		...	4 8 10	...	.....	4 8 10
.....		...	4 13 1	...	.....	4 13 1
.....		...	5 5 9	1 11 3	.....	7 1 0
.....		...	4 3 7	...	.....	4 3 7
.....		...	4 13 7	...	.....	4 13 7
.....		...	4 13 4	1 0 0	0 0 1	5 13 5
.....		...	5 5 4	1 4 10	.....	6 10 2
.....		...	4 13 11	1 14 3	.....	6 12 2
.....		...	3 6 9	...	.....	3 6 9
.....		...	2 6 5	...	0 0 3	2 6 8
.....		...	3 6 10	...	.....	.....

D.

population; (3) the minimum revenue guaranteed in monopoly districts, including Native States attached to them for maximum selling prices per gallon for Mowra and Toddy spirit; and (6) the incidence of duty, fees, etc., per and also similar information for important towns or areas of such districts for the same period.

13				14
proof gallon of				Remarks.
Average of previous 5 years.				
Still-head duty.	License fees.	Other receipts.	Total.	
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	
3 5 3	...	0 2 0	3 7 3	(a) Applicable to the Parántij Táluka, including Modása Mahál (except the villages of Deroli, Amodra and Indran) and Rakhial village.
3 13 11	...	...	3 13 11	(a-1) Applicable to the City, Cantonment and portion within 10 miles round.
1 2 9	...	0 0 1	1 2 10	(b) Applicable to the rest of the district.
3 9 3	...	...	3 9 3	(c) Applicable to Mátar, Mehmabad, A'nand, Nadiád and Borsad Tálukas, the town of Dákor, the States of Bhadarwa, Umetha and Dodka Mewas, the tálukas of Ghodasar and Haldarwas and the Bavisi village of Barmuwada.
2 13 9	...	...	2 13 9	(d) Applicable to Thásra Táluka (excluding the town of Dákor), Kapadvanj Táluka, isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District, the Bavisi village of Mahisa and the Khadal Táluka.
3 2 0	...	...	3 2 0	(e) Applicable to Pándu Mewas.
4 0 9	1 4 0	...	5 4 9	(f) Applicable to the Western Maháls, comprising Godhra, Kálol and Hálol Tálukas.
3 6 7	...	...	3 6 7	(g) Applicable to the Eastern Maháls, comprising Dohad and Jhálod Tálukas.
0 12 9	...	0 1 6	0 14 3	(h) Applicable to Sankheda Mewas.
0 11 2	...	0 0 9	0 11 11	(h-1) Applicable to the City and portion within 10 miles round.
4 6 6	...	...	4 6 6	(h-2) Applicable to the rest of the district.
4 11 6	...	...	4 11 6	(i) Applicable to Surat City and portions of the tálukas of Chorási and Olpád within 5 miles limit of the Surat City.
5 6 0	0 11 11	...	6 1 11	(j) Applicable to the portions of Chorási and Olpád Tálukas beyond 5 miles limit of the Surat City and the western portion of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli.
4 7 9	...	...	4 7 9	(k) Applicable to Jalápur Táluka.
4 13 0	...	...	4 13 0	(l) Applicable to Párdi Táluka and the eastern portion of Bulsár, Bárdoli, Mándvi and Chikhli Tálukas.
5 0 9	0 12 9	...	5 13 6	(m) Applicable to the Dángs.
5 7 9	1 2 7	...	6 10 4	(n) Applicable to Sálsette and Kalyán Tálukas.
4 14 11	0 5 9	...	5 4 8	(n-1) Applicable to the Máhim Táluka.
3 9 9	...	...	3 9 9	(o) Applicable to Dáhanu Táluka.
2 9 1	...	0 0 1	2 9 2	(p) Applicable to Umbergaon Petha.
3 7 1	...	...	...	(q) Applicable to Bassein Táluka, rest of the district and Jawhár State.
				(r) Applicable to Panvel and Alibág Tálukas.
				(s) Applicable to rest of the district and Sudhágad Mahál.
				(s-1) Applicable to the Hubli Town and 10 miles round.
				(s-2) Applicable to the rest of the district.
				(s-3) Applicable to the City and portion within 10 miles round.
				(s-4) Applicable to the rest of the district.
				(t) Applicable to Málegaon Táluka.
				(u) Applicable to the tálukas of Bágán, Kalvan and Peint.
				(v) Applicable to the rest of the district.
				(w) Applicable to the Western Belt consisting only of the Navápur Petha.
				(x) Applicable to the Central Belt, comprising the tálukas of Pimpalner, Nandurbár proper, Sháháia, Taloda and the Mewási villages below Ghats.
				(y) Applicable to the Eastern Belt comprising the rest of the district.
				(z) Applicable to Sálsette Táluka.
				(aa) Applicable to Bassein Táluka.
				(bb) Separate guarantee for Sankheda Mewás, which is attached to the Panch Maháls for A'bkári management.
				(cc) Inclusive of Rs. 10,000 on account of the Dángs.
				(dd) The amount is made up as under :—
				Rs.
				Sálsette, Bassein and Máhim ... 6,50,000
				Umbergaon, Dáhanu and Jawhár State ... 1,20,000
				Inland tálukas (Kalyán, Bhiwandi, Váda, Murbád and Sháhá-pur) ... 2,50,000
				Total ... 10,20,000
				(ee) The amount is made up as under :—
				Panvel and Karjat ... 1,80,000
				Alibág, Pen, Roha, Mángaon and Mahád Tálukas and Sudhágad Mahál ... 2,25,000
				Total ... 4,05,000
				(ff) The gross guarantee including drawback on account of tree-tax is Rs. 1,10,000, but excluding such drawback it is Rs. 50,926.
				(gg) The gross guarantee including the drawback on account of tree-tax is Rs. 25,000, but excluding such drawback it is Rs. 11,574.
				(hh) The Kánara above-ghát farm is given to the Dhárwár farmer and for the purposes of the minimum guarantee the two farms are taken as one. The excess in Dhárwár more than covers the deficiency in Kánara above-ghát; hence no deficiency is to be made good in the latter.
				(ii) The figures of consumption shown in this Appendix D indicate actual sales by shopkeepers, while Imperial Form No. 4 gives issues from distilleries.

States attached to British Districts for A'bkári management.

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt, Opium and A'bkári.

Memorandum of Country Spirit Consumption, &c., in certain large towns.

1	2	3	4		5		6	7	8	
Serial No.	Towns.	Population.	Consumption of Country spirit in terms of proof.				Actual realisations still-head duty (a).	License fees (b).	Total realisations.	
			1906-1907.		Average of previous 5 years.				1906-07.	Average of previous 5 years.
			Total gallons.	Rate per head of population	Total gallons.	Rate per head of population				
				Drams.		Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment ...	184,789	41,326	10·7	33,798	8·9	1,65,303	.....	1,65,303	1,18,278
2	Broach City	42,896	25,437	28·5	23,078	25·8	1,01,750	.....	1,01,750	80,774
3	Surat City	119,306	68,475	27·5	68,317	27·5	2,51,075	.....	2,51,075	2,27,726
4	Dhārwar City	31,279	7,200	11·0	7,457	11·4	32,400	.....	32,400	33,557
5	Belgaum City and Cantonment	36,878	23,634	30·8	19,029	24·8	1,22,109	36,987	1,59,096	(c) 98,315
6	Sholapur City, Cantonment and places within ten miles round.	105,575	19,009	8·6	13,245	6·0	95,044	.....	95,044	67,409
7	Sátara City and Cantonment	36,022	8,367	15·4	5,257	9·7	40,440	6,790	47,230	(c) 25,412
8	Poona City and Cantonment	153,320	105,671	33·1	78,943	24·7	5,63,580	1,03,425	6,67,005	(c) 4,20,497
9	Ahmednagar City and Cantonment	42,032	21,154	24·2	16,951	19·4	1,02,243	34,810	1,37,053	(c) 81,928
10	Násik City	21,490	11,725	26·2	7,143	16·0	42,992	.....	42,992	26,185
	Total for Towns ...	763,587	331,998	29·9	273,116	17·2	15,16,936	1,82,012	16,98,948	11,80,081

1	2	9			10			11			12
Serial No.	Towns,	Maximum selling prices of Mowra or Molasses spirit per gallon.			Incidence per proof gallon of						Remarks.
					1906-07.			Average of previous 5 years.			
		25° U. P.	60° U. P.	40° U. P.	Still-head duty.	License fees.	Total.	Still-head duty.	License fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad City and Cantonment.	4 6 0	2 8 0	...	4 0 0	...	4 0 0	3 8 0	...	3 8 0	(a) Figures in this column represent duty on liquor actually consumed.
2	Broach City	4 6 0	2 8 8	...	4 0 0	...	4 0 0	3 8 0	...	3 8 0	
3	Surat City	4 0 0	2 6 0	...	3 10 8	...	3 10 8	3 5 4	...	3 5 4	
4	Dhārwar City	4 12 0	...	3 11 0	4 8 0	...	4 8 0	4 8 0	...	4 8 0	(b) Figures in this column represent fees actually bid for shops at auction.
5	Belgaum City and Cantonment .	5 4 0	2 15 0	...	5 2 8	1 9 0	6 11 8	5 2 8	...	5 2 8	
6	Sholapur City, Cantonment and places within ten miles round.	5 2 0	2 13 0	...	5 0 0	...	5 0 0	5 1 5	...	5 1 5	
7	Sátara City and Cantonment ...	5 0 0	2 12 0	...	4 13 4	0 13 0	5 10 4	4 13 4	...	4 13 4	(c) Exclusive of license fees which are not ascertainable for the towns separately.
8	Poona City and Cantonment ...	5 4 0	2 15 0	...	5 5 4	0 15 8	6 5 0	5 5 4	...	5 5 4	
9	Ahmednagar City and Cantonment.	5 0 0	2 12 0	...	4 13 4	1 10 4	6 7 8	4 13 4	...	4 13 4	
10	Nāsik City	4 2 0	2 5 0	...	3 10 8	...	3 10 8	3 10 8	...	3 10 8	
	Total for Towns ...	...	...	...	4 9 1	...	...	4 5 2	...	...	

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt,
Opium and A'bkári.

APPENDIX E

APPENDIX

Statement showing (1) the rates of tree-tax ; (2) the maximum selling prices per gallon of toddy sold (a) at booths, and (c) for sale at shops ; (4) the number of trees licensed to be tapped for raw toddy ; and (5) the quantity of

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy.		Number of licenses issued for				Number of trees licensed		
		Cocoanut and Brab.	Date and Wild Palm.	At Booths.	At Shops.	Domestic consumption.	Tree-foot-booths.	Toddy shops.	Total.	Cocoanut.	Brab.	
1	2	3		4		5	6	7	8	9	10	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.							
1	Ahmedabad	5 0 0	2 0 0	0 9 0	0 9 0	...	...	7	7	...	...	
2	Kaira	(a) 0 8 0	(a) 0 8 0	...	...	19	...	...	19	...	19	
3	Panch Mahals	...	...	...	...	...	...	...	...	...	...	
4	Broach	5 8 0	2 8 0	0 4 0	0 4 0	11	10	25	46	...	900	
5	Surat	(b) 7 0 0	(b) 4 0 0	(b) 0 3 0	(b) 0 4 6	8,199	3	241	8,443	50	919	
		(c) 5 8 0	(c) 2 8 0	(c) 0 3 0	(c) 0 4 6							
		(d) 6 0 0	(d) 3 0 0	(d) 0 3 0	(d) 0 4 6							
		(e) 5 0 0	(e) 2 0 0	(e) 0 3 0	(e) 0 4 0							
		(f) 4 8 0	(f) 1 8 0	(f) 0 3 0	(f) 0 4 0							
		(g) 1 12 0	(g) 1 0 0	(g) 0 3 0	(g) 0 4 0							
		(h) 1 0 0	(h) 0 4 0	(h) 0 1 6	(h) 0 3 0							
		(i) 3 0 0	(i) 1 0 0	(i) 0 3 0	(i) 0 4 0							
		(j) 6 0 0	(j) 2 0 0	...	...							
		...	(k) 0 10 0	...	...							
6	Thana	(l) 12 0 0	6 0 0	0 3 0	0 4 0	113	254	509	575	159	4,683	
		(m) 10 0 0	5 0 0									
		(n) 7 8 0	3 0 0									
		(o) 5 0 0	2 0 0									
7	Bombay	12 0 0	6 0 0	0 4 6	...	...	100	100	200	...	...	
		(q) 12 0 0	6 0 0	0 3 0	0 4 0							
8	Kolaba	(r) 9 0 0	3 0 0			0 3 0	0 4 0	3	16	57	76	239	495
9	Ratnagiri	8 0 0	2 0 0	0 4 6	0 4 6	...	...	167	167	10,012	...	
10	Kanara	{ Below ghat	8 0 0	3 0 0	{ 0 6 0	0 6 0	...	...	73	73	2,452	...
		{ Above ghat										
11	Dharwar	6 0 0	2 0 0	0 9 0	0 9 0	...	...	141	141	...	...	
12	Belgaum	6 0 0	2 0 0	0 9 0	0 9 0	...	2	97	99	...	446	
13	Bijapur	6 0 0	2 0 0	0 9 0	0 9 0	...	1	104	105	...	...	
14	Sholapur	6 0 0	2 0 0	0 6 0	0 6 0	...	...	18	18	...	...	
15	Satara	6 0 0	2 0	...	0 9 0	1	...	1	2	10	...	
16	Poona	6 0 0	2 0 0	0 6 0	0 6 0	1	18	45	64	2	...	
17	Ahmednagar	6 0 0	2 0 0	0 6 0	0 6 0	...	3	7	10	...	...	
18	Nasik	6 0 0	2 0 0	...	0 9 0	...	...	2	2	...	...	
19	Khandesh	6 0 0	2 0 0	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	8,347	407	1,303	10,057	12,966	7,462	

Note.—The number of licenses issued for Native States

E.

and (b) at shops; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, toddy reported to have been sold from shops in each British District of the Presidency during the year 1906-07.

used to be tapped.		Quantity of toddy sold.	1905-06.								Quantity of toddy sold.	Remarks.
			Number of licenses issued for				Number of trees licensed to be tapped.					
Date.	Total.		Domestic consumption.	Tree-foot booths.	Toddy shops.	Total.	Cocoanut.	Brab.	Date.	Total.		
11	12	13	14	15	16	17	18	19	20	21	22	23
135	125	Gallons. 2,250	...	...	7	7	...	...	75	75	Gallons. 1,982	(a) Applicable to Mátar, Meh-madabad, A'nand, Nadiad, Borsad, Thásra and Kapad-vanj Tálukas and isolated villages of Deroli, Amotra and Indran of the Modása Mahál of the Ahmedabad District.
...	19	.....	20	...	...	20	...	20	...	20	.....	
...	...		...	...	...	...	...	...	...	...		
849	1,749	91,095	17	11	24	52	1	690	948	1,639	64,893	
1,10,281	1,11,250	22,52,154	8,167	3	244	8,414	50	781	1,05,369	1,06,200	21,76,978	(b) Do. Surat City, Chorási Táluka and portion of the Olpád Táluka within 10 miles limit of the Surat City.
												(c) Do. Portion of the Olpád Táluka beyond 10 miles of the Surat City.
												(d) Do. Jalálpur Táluka and 33 coast villages of the Bulsár Táluka.
												(e) Do. Párdi Táluka.
												(f) Do. Bulsár Táluka, exclusive of 33 coast villages.
												(g) Do. Bárdoli Táluka and portion of the Mándvi Táluka south of the Tápti.
24,710	20,552	8,14,887	114	187	212	513	175	4,113	20,344	24,632	4,90,533	(h) Do. Portion of the Mándvi Táluka north of the Tápti.
...	...	.....	...	100	100	200	...	...	...	...	.....	(i) Do. Chikhli Táluka.
994	1,768	69,238	3	17	63	83	348	460	910	1,718	66,364	(j) Do. Dangs.
75	10,087	6,57,060	...	...	151	151	9,500	...	60	9,560	5,94,416	(k) Do. Párdi, Chikhli, Bulsár East and Bulsár West for Kaliparaj.
...	2,452	2,43,306	...	...	75	75	2,513	...	...	2,513	2,45,923	(l) Do. Sálsette and Bassein Tálukas.
2,273	2,285	51,913	...	...	30	30	...	...	3,341	3,341	64,149	(m) Do. Máhim Táluka.
24,160	24,160	4,18,131	...	...	123	123	...	...	29,989	29,989	4,68,564	(n) Do. Dábhánu Táluka.
9,181	9,627	3,05,777	...	3	96	99	...	...	18,989	18,989	3,00,603	(o) Do. Umbergaon Petha.
24,305	24,305	4,46,942	...	1	103	104	...	50	21,729	21,779	4,80,095	(p) Do. Kalyán Táluka, the rest of the district and Jawhár State.
14,366	14,366	2,32,969	...	...	21	21	...	...	13,529	13,529	2,96,089	
29	39	610	9	...	2	11	30	...	3	33	783	(q) Do. Panvel and Alibág Tálukas. The rates of tree-tax applicable to Kharapat portion of the Alibág Táluka are Rs. 9 (cocoanut and brab) and Rs. 3 (date and wild palm).
8,171	8,173	2,33,227	...	13	45	58	3	...	5,912	5,915	2,33,740	
1,590	1,590	39,887	...	1	7	8	...	...	1,135	1,135	43,951	
122	122	2,453	...	...	2	2	...	...	171	171	600	
...	...	.....	...	...	...	...	...	...	...	...	.....	(r) Do. Rest of the District and Sudhágad Mahál.
2,21,221	2,41,669	58,61,979	8,330	336	1,305	9,971	12,620	6,114	2,22,504	2,41,238	55,29,963	

was 78 compared with 81 in the previous year.

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt, Opium and Akkari.

APPENDIX F.

Statement showing the quantities of Foreign Liquors imported into Bombay by sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the year 1906-07.

Districts.			Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non- potable Spirits.
1			2	3	4	5	6
Imported by sea into Bombay—			Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1906-07 ...			1,770,864	106,392	2,802	254,502	134,973
1905-06 ...			1,981,856	106,975	5,050	311,170	139,483
Sold by Licensees—							
1	Ahmedabad	...	1,964	606	31	5,768	152
2	Kaira	... ..	18	16	...	218	...
3	Panch Maháls	...	42	23	2	146	...
4	Broach	... ..	93	115	7	1,650	...
5	Surat	... ..	363	486	37	4,076	130
6	Thána	... ..	1,295	440	20	3,915	3
7	Bombay	... ..	158,189	43,023	3,344	134,597	82,159
8	Kolába	... ..	319	196	4	1,394	2
9	Ratnágiri	... ..	34	96	...	591	...
10	Kánara	{ Below ghat... Above ghat... }	148	195	1	767	22
11	Dhárwár	... ..	2,761	782	33	6,664	101
12	Belgaum	... ..	2,947	709	30	3,921	...
13	Bijápur	... ..	...	43	...	536	...
14	Sholápur	... ..	717	143	6	3,423	5
15	Sátára	... ..	772	314	28	3,428	39
16	Poona	... ..	21,088	3,371	296	18,761	1,167
17	Ahmednagar	... ..	1,000	495	12	4,387	71
18	Násik	... ..	2,454	362	14	2,929	104
19	Khándesh	... ..	3,240	267	32	4,249	2
Total...							
{ 1906-07 ...			197,444	51,682	3,897	201,420	83,957
{ 1905-06 ...			209,850	52,432	3,910	264,844	63,001

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt, Opium and A'bakári.

APPENDIX G.

Statement showing the quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption at the favourable 5 per cent. ad valorem Rate of Duty during the year 1906-07 in the Bombay Presidency.

Denatured Spirit imported from Foreign Countries.		DENATURED SPIRIT PRODUCED IN INDIA.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Produc- tion.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.		Imp. Gals.	Imp. Gals.		Imp. Gals.	Imp. Gals.	
United Kingdom ...	1,102	Bombay ..	1,178	...	.....	...	...	
Austria-Hungary ...	29,475	...	...	...	.....	...	...	
Germany ...	13,610	...	...	...	.....	...	...	
Holland ...	940	...	...	...	.....	...	...	
Total ...	45,127	...	1,178	...	.....	...	...	

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt, Opium and Akkari.

Serial Number.	District.	Consumption of intoxicating drugs.		Rates of duty per seer.			Realisations.			
		Total. (a)	Per head.	Ganja.	Bhang.	Charas.	Duty. (b)	License fees. (c)	Other items.	Total.
1	2	3		4			5			
		Seers.	Tolas.				Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	3,074	0·3	Rs. 5-0-0.	Re. 1-0-0.	Rs. 6-0-0.	13,718	7,010	48	20,776
2	Kaira	860	0·1				3,511	3,921	28	7,460
3	Panch Mahals	353	0·1				1,261	95	11	1,367
4	Broach	832	0·2				3,715	1,781	59	5,555
5	Surat	1,846	0·2				6,624	4,549	85	11,258
6	Thana	922	0·09				4,336	1,756	49	6,141
7	Bombay	16,323	1·7				70,799	31,925	186	1,02,910
8	Kolaba	1,144	0·2				5,073	2,226	33	7,332
9	Ratnagiri	851	0·06				4,239	2,455	33	6,727
10	Kanara ... { Below ghat ... } ... { Above ghat ... }	1,190	0·2				5,950	5,204	38	11,190
11	Dharwar	4,060	0·3				20,300	17,001	119	37,420
12	Belgaum	2,186	0·2				10,930	2,669	80	13,679
13	Bijapur	856	0·09				4,260	4,961	29	9,250
14	Sholapur	1,050	0·1				5,206	6,410	83	11,699
15	Satara	4,149	0·3				26,717	7,438	210	28,365
16	Poona	6,418	0·5				33,600	24,109	238	57,947
17	Ahmednagar	1,369	0·1				6,685	8,392	430	15,507
18	Nasik	1,975	0·2				9,251	11,427	111	20,789
19	Khandesh	2,246	0·1				10,286	13,523	244	24,053
	Total ...	51,704	0·3	...	...	...	2,40,461	1,56,852	2,112	3,99,425

Serial Number.	District.	Incidence on consumption per seer.				Remarks.
		Duty.	License fees.	Other items.	Total.	
1	2 _a	6				7
1	Ahmedabad	Rs. a. p. 4 7 6	Rs. a. p. 2 4 6	Rs. a. p. 0 0 3	Rs. a. p. 6 12 3	(a) This is the total of Gánja, Bháng and Charas only; the preparations of Gánja like Majum, etc., which are included in other sorts in column 22 of Imperial Form I being excluded.
2	Kaira	4 1 4	4 8 11	0 0 6	8 10 9	
3	Panch Maháls	3 9 2	0 4 4	0 0 6	3 14 0	
4	Broach	4 7 5	2 2 3	0 1 2	6 10 10	
5	Surat	3 9 5	2 7 5	0 0 9	6 1 7	
6	Thána	4 11 3	1 14 6	0 0 10	6 10 7	
7	Bombay	4 5 5	1 15 3	0 0 2	6 4 10	
8	Kolaba	4 6 11	1 15 2	0 0 6	6 6 7	
9	Ratnágiri	4 15 8	2 14 2	0 0 7	7 14 5	(b) This is the duty on drugs actually consumed as shown in column 3.
10	Kánara ... { Below ghat Above ghat }	5 0 0	4 6 0	0 0 6	9 6 6	
11	Dhárwár	5 0 0	4 3 0	0 0 6	9 3 6	
12	Belgaum	5 0 0	1 3 6	0 0 7	6 4 1	(c) This is the fee actually paid for shops at auction.
13	Bijápúr	4 15 8	5 12 9	0 0 7	10 13 0	
14	Sholapur	4 15 4	6 1 8	0 1 3	11 2 3	
15	Sátára	4 15 11	1 12 8	0 0 10	6 13 5	
16	Poona	5 3 9	3 12 1	0 0 7	9 0 5	
17	Ahmednagar	4 14 2	6 2 1	0 5 0	11 5 3	
18	Násik	4 10 11	5 12 7	0 0 11	10 8 5	
19	Khándesh	4 9 3	6 0 4	0 1 9	10 11 4	
	Total	4 10 5	3 0 6	0 0 8	7 11 7	

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt, Opium and Abkari.

APPENDIX I.



APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Cultivation.					Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating Drugs produced during the year.		Balance at the Warehouse on the 1st April 1906.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
Name of Taluka in which permitted.	Of Gánja.		Of Bháng.			Gánja.	Bháng.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Number of Villages in which permitted.	Area cultivated.	Number of Villages in which permitted.	Area cultivated.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		A. g.		A. g.		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.				Mds. s.	Mds. s.	Mds. s.
Ahmednagar District.																
Ahmednagar ...	18	573 30	1	7 8	Ahmednagar ...	5,079 1	16 38	2,250 38	0 37		932 15	35 31		8,262 14	53 20	
Nevda ...	26	...	1	...	Belapur ...	52 7		1,278 0						1,330 7		
Kopergaon ...	5	16 30	...	...												
Rahuri ...	14	47 23	1	...												
Satdra District.																
Khadapur ...	13	85 20	...	...	Vita ...	783 0	...	(a) 867 10	...	...	...	...	...	1,050 10	...	...
					Bombay ...	...	...	161 20	22 22	17 23	383 27	146 5	61 23	530 7	168 27	99 6
					Surat ...	...	...	8 38	8 13	1 7	61 37	31 4	3 39	70 36	42 17	5 6
Total	576	723 22	3	7 8		5,924 8	16 38	4,556 26	31 32	18 30	1,362 39	216 3	85 22	11,843 33	264 33	104 12

(a) Inclusive of 1 maund 8 seers found in excess on reweighment.

(b) The plant was actually cultivated in 34 villages.

I.

in and issued from and balance at the Warehouses, &c., during the year ending the 31st March 1907.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1907.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
In payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction, being useless.			Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
679 12	20 20	...	447 5	...	...	1,394 20	2 38	...	5,741 17	30 16	...	176 1 9	20 0 0	26 0 0	...
18 31	...	...	951 29	...	...	369 27	...	...	...	...	...	74 11 0	18 0 0	...	...
210 17	...	...	13 9	...	...	548 35	...	...	877 29	...	...	38 5 0	13 0 0	...	...
269 20	99 20	83 37	...	...	...	207 32	10 33	1 37	62 35	68 14	13 13	20 6 9	42 8 0	15 0 0	100 0 0
61 21	34 6	3 7	...	...	...	4 16	1 32	...	4 38	6 19	1 39	2 4 9	30 0 0 to	15 0 0 to	50 0 0 to
1,239 21	164 6	87 4	1,413 3	...	...	2,516 10	15 18	1 37	6,676 30	95 9	15 11	309 13 3			

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt, Opium and Akkari.

APPENDIX J.

Statement showing the quantities of Opium imported direct from Málwa or purchased at the Bombay Opium Warehouse or at the Local Government Depôts by the Opium Licensees of the several British Districts and Native States of the Bombay Presidency and the amount of duty realised during the financial year 1906-07.

Name of British District or Native State.		OPIMUM IMPORTED OR BROUGHT FROM					DUTY REALISED ON				Remarks.
		Málwa direct.		Bombay Opium Warehouse.	Local Government Depôts.	Total of columns 2 to 5 in lbs.	Opium shown in column 2 at Rs. 700 per chest.	Opium shown in column 4		Total of columns 7 to 9.	
		Duty-paid.	Duty-free.					Opium transferred from Imperial to Excise at Rs. 600 per chest.	Differential duty at Rs. 100 per chest.		
1	2	3	4	5	6	7	8	9	10	11	
British Districts.											
	Chests.	Chests.	Chests.	Lbs.	Lbs.	Rs.	Rs.	Rs.	Rs.		
				(a)							
1 Ahmedabad	...	...	116½	...	15,857	...	69,900	11,650	81,550	e) Figures in column 5 denote the issues out of 47½ chests purchased by Government for supply to Depôts. b) This is inclusive of the pass fee of Rs. 1,25,500 on 179 chests issued to Sind. c) Issues to Baroda Cantonment (lbs. 53), and Aden (lbs. 12½). d) Inclusive of the pass fee on ½ chests of the year 1905-06 realized during 1906-07, and exclusive of the pass fee on 1 chest of the year 1906-07 which was not realized during that year.	
2 Kaira	...	...	...	...	2,722	...	12,000	2,000	14,000		
3 Panch Maháls	...	...	20	...	5,104	...	22,500	3,750	26,250		
4 Broach	...	...	37½	...	2,246	...	9,900	1,650	11,550		
5 Surat	...	...	16½	...	668	...	...	...	...		
6 Thána	...	...	...	...	11,442	11,442	...	...	...		
7 Bombay	...	...	...	...	506	506	...	...	...		
8 Kolába	...	...	...	...	184	184	...	...	...		
9 Ratnágiri	...	...	...	...	129	129	...	...	...		
10 Kánara { Below ghat ... }	...	...	...	...	699	699	...	...	...		
11 Dharwár { Above ghat ... }	...	...	...	...	537	537	...	...	...		
12 Belgaum	...	...	...	...	312	312	...	...	...		
13 Bijápur	...	...	...	...	5,921	...	26,100	4,350	30,450		
14 Sholápur	...	...	43½	...	1,718	1,718	...	...	...		
15 Sátara	...	...	...	...	7,894	...	34,800	5,800	40,600		
16 Poona	...	...	58	...	6,465	...	28,500	4,750	33,250		
17 Ahmednagar	...	...	47½	...	3,539	...	15,600	2,600	18,200		
18 Násik	...	...	23	...	10,099	10,099	...	...	...		
19 Khándesh	...	...	...	...	...	...	...	...	...		
Purchased by Government.	...	...	(b) 467½	...	(c) 177	...	2,80,500	46,750	(b) 3,27,250		
Total, British Districts	...	...	833	26,471	76,219	...	4,99,800	83,300	5,83,100		
Native States.											
1 Cutch	...	...	59	...	8,031	...	35,400	5,900	41,300		
2 Káthiáwár	(d) 96	...	69½	8,811	31,338	67,200	(d) 41,400	(d) 6,900	1,15,500		
3 Palanpur	...	39½	...	2,474	7,850	...	...	...	...		
4 Mahi Kántha	...	12	...	1,221	2,854	...	...	...	...		
5 Rewa Kántha	...	1	23½	5½	4,083	700	3,300	550	4,550		
6 Cambay	...	6	4	...	1,361	...	2,400	400	2,800		
7 Other States	...	...	1½	3,404	3,608	...	900	150	1,050		
Total, Native States	97	81	139½	15,910	59,125	67,900	83,400	13,900	1,65,200		
Grand Total	97	81	97½	42,381	135,344	67,900	5,83,200	97,200	7,48,300		

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX K.

Statement showing (1) the consumption of opium, (2) the rate of duty, (3) the realizations on account of duty, fees, etc., (4) the maximum selling prices, and the incidence of duty fees, etc., per pound of opium consumed in each British District of the Presidency during the year 1906-07.

Serial Number.	District.	Consumption of opium.		Rate of duty.	Realisations.			
		Total.	Per head.		Duty. (a)	License fees. (b)	Other items. (c)	Total.
1	2	3		4	5			
		Lbs.	Tolas.	Rs. 5½ per pound.	Rs.	Rs.	Rs.	Ra.
1	Ahmedabad	11,558	58		59,441	...	15	59,456
2	Kaira	4,474	25		23,009	...	...	23,009
3	Panch Mahals	2,669	41		13,726	...	...	13,726
4	Broach	4,318	59		22,207	...	1	22,208
5	Surat	2,361	14		12,142	...	1	12,143
6	Thána	665	03		3,420	2,776	3	6,199
7	Bombay	11,434	59		58,803	42,100	1,309	1,02,212
8	Kolába	499	03		2,556	1,742	4	4,312
9	Ratnágiri	180	01		926	537	38	1,501
10	Kánara	128	01		658	255	...	913
11	Dhárwár	697	03		3,535	4,075	16	7,676
12	Belgaum	535	02		2,751	2,107	26	4,884
13	Bijapur	310	02		1,594	1,147	3	2,744
14	Sholápur	5,745	32		29,546	...	1	29,547
15	Sátára	1,711	06		8,799	10,647	24	19,470
16	Poona	8,014	32		41,215	...	1	41,216
17	Ahmednagar	5,841	28		30,089	...	...	30,089
18	Násik	3,261	16		16,771	...	...	16,771
19	Khandesh	10,154	28		52,221	51,020	396	1,03,637
	Total	74,554	19	...	3,83,419	1,16,406	1,838	5,01,663
Gain on sale-proceeds of opium		...	...	...	...	...	...	40,780
		...	...	...	...	...	Total	5,42,443

Serial Number.	District.	Maximum selling prices per pound.	Incidence on consumption.				Remarks.
			Duty. (a)	License fees. (b)	Other items. (c)	Total.	
1	2	6	7				8
		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	17 to 16	5 2 3	...	...	5 2 3	(a) This is duty on opium consumed as shown in column 3.
2	Kaira	17 to 16	5 2 3	...	...	5 2 3	
3	Panch Mahals	17 to 16	5 2 3	...	...	5 2 3	
4	Broach	17 to 16	5 2 3	...	...	5 2 3	(b) These are fees actually bid for shops at auction.
5	Surat	17 to 16	5 2 3	...	...	5 2 3	
6	Thána	18 to 17	5 2 3	4 2 9	0 0 1	9 5 1	
7	Bombay	19½ to 18½	5 2 3	3 10 11	0 1 10	8 15 0	(c) These are miscellaneous receipts, being the total of those shown in columns 29 and 31 of Imperial Form No. 1.
8	Kolába	18 to 17	5 2 3	3 7 10	0 0 2	8 10 3	
9	Ratnágiri	18 to 17	5 2 3	2 15 9	0 3 5	8 5 4	
10	Kánara	18 to 17	5 2 3	1 15 10	...	7 2 1	
11	Dhárwár	18 to 17	5 2 3	5 13 7	0 0 4	11 0 2	
12	Belgaum	18 to 17	5 2 3	3 15 0	0 0 9	9 2 0	
13	Bijapur	18 to 17	5 2 3	3 11 2	0 0 2	8 13 7	
14	Sholápur	15½ to 14½	5 2 3	...	...	5 2 3	
15	Sátára	18 to 17	5 2 3	6 3 7	0 0 3	11 6 1	
16	Poona	15½ to 14½	5 2 3	...	...	5 2 3	
17	Ahmednagar	15½ to 14½	5 2 3	...	...	5 2 3	
18	Násik	15½ to 14½	5 2 3	...	...	5 2 3	
19	Khandesh	18 to 17	5 2 3	5 0 5	0 0 7	10 3 3	
	Total		5 2 3	1 9 0	0 0 5	6 11 8	
Gain on sale-proceeds of opium		...	...	...	...	0 8 9	
		...	...	...	...	Total	7 4 5

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt, Opium and Akkari.

APPENDIX L.

Summary of the Account of the Opium Transactions of the undermentioned Native States during the year 1906-1907..

Name of State or Political Agency.	Stock on 1st April 1906.	IMPORTED FROM MALWA.		IMPORTED FROM BOMBAY.		Imported from Government Local Depôt.	Confiscated Opium.
		Duty-free.	Duty-paid.	Market.	Government Warehouse.		
1	2	3	4	5	6	7	8
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1 Cutch ...	277	...	...	8,031	...	...	...
2 Káthiáwár ...	6,093	...	13,066	9,460	68	8,743	43
3 Pálanpur ...	1,063	5,376	...	...	...	2,474	...
4 Mahi Kántha ...	442	1,633	...	...	477	744	...
5 Rewa Kántha ...	1,078	3,199	136	749	...	...	1
6 Cambay ...	414	817	...	544	...	...	...
7 Other States ...	157	...	...	204	272	3,132	...
Total for the year 1906-1907 ...	9,524	11,025	13,202	18,988	817	15,093	44
Total for the year 1905-1906 ...	10,532	10,413	9,187	17,218	816	12,924	32

Name of State or Political Agency.	Excess on reweighment.	Total.	Sold and consumed.	Dryage.	Stock on the 31st March 1907.	Population.	Rate of licit consumption per head of Population.
1	9	10	11	12	13	14	15
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.		Tolas.
1 Cutch ...	...	8,308	7,797	325	186	488,022	64
2 Káthiáwár ...	6	37,479	30,476	207	6,796	2,329,196	52
3 Pálanpur ...	...	8,913	7,988	107	818	467,271	68
4 Mahi Kántha ...	...	3,296	2,660	15	621	361,545	29
5 Rewa Kántha ...	...	5,163	4,738	166	259	479,065	39
6 Cambay ...	1	1,776	1,553	1	222	75,225	83
7 Other States ...	...	3,765	3,488	18	259	2,475,739	06
Total for the year 1906-1907 ...	7	68,700	58,700	839	9,161	6,676,063	35
Total for the year 1905-1906 ...	23	61,145	50,888	733	9,524	6,676,063	30

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1906-1907.

District.	Demand of the year.	Arrears out-standing.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realisation in the year (columns 7 and 11).	Remarks.
				Current.	Arrear.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Ahmedabad ...	2,79,061	...	2,79,061	2,73,038	...	2,73,038	6,023	...	...	7,588	2,80,626	
2 Kaira ...	36,925	...	36,925	35,860	...	35,860	1,065	...	...	1,330	37,190	
3 Panch Maháls ...	84,993	...	84,993	84,892	...	84,892	101	...	...	186	85,078	
4 Broach ...	2,75,592	3,156	2,78,748	2,73,700	3,156	2,76,856	1,892	...	...	2,621	2,79,477	
5 Surat ...	13,54,397	2,511	13,56,908	13,49,867	2,511	13,52,408	4,500	...	...	4,782	13,57,190	
6 Thána ...	13,31,323	...	13,31,323	13,25,398	...	13,25,398	5,925	...	...	5,159	13,30,557	
7 Bombay ...	42,59,369	2,271	42,61,640	34,42,656	...	34,42,656	8,16,713	...	2,271	8,19,037	42,61,693	
8 Kolába ...	4,88,523	...	4,88,523	4,85,948	...	4,85,948	2,575	...	...	2,633	4,88,581	
9 Ratnágiri ...	2,65,798	1,314	2,67,112	2,16,917	419	2,17,336	47,846	534	1,396	43,035	2,60,371	
10 Kánara { Below ghat. } { Above ghat. }	1,69,933	...	1,69,933	1,44,209	...	1,44,209	25,724	...	...	30,893	1,75,102	
11 Dhárwár ...	5,63,000	1,708	5,64,708	5,53,156	1,618	5,54,774	7,429	...	2,505	6,913	5,61,687	
12 Belgaum ...	4,82,263	1,931	4,84,194	4,66,768	1,808	4,68,576	6,736	...	8,882	24,938	4,93,514	
13 Bijápur ...	1,92,855	927	1,93,782	1,85,572	927	1,86,499	3,550	338	3,395	2,363	1,88,862	
14 Sholápur ...	2,37,298	183	2,37,481	2,30,311	...	2,30,311	7,170	...	...	7,112	2,37,423	
15 Sátára ...	2,15,377	486	2,15,863	1,98,628	2	1,98,630	14,277	...	2,956	19,927	2,18,557	
16 Poona ...	9,60,851	5,313	9,66,164	9,28,690	4,807	9,33,497	18,849	...	13,818	60,394	9,93,891	
17 Ahmednagar ...	2,20,286	5,187	2,25,473	2,14,657	5,187	2,19,844	4,487	...	1,142	7,669	2,27,513	
18 Násik ...	3,48,718	...	3,48,718	3,43,699	...	3,43,699	5,019	...	...	5,833	3,49,532	
19 Khándesh ...	12,69,560	...	12,69,560	12,62,433	...	12,62,433	7,127	...	...	4,324	12,66,757	
Total ...	1,30,36,122	24,987	1,30,61,109	1,20,16,429	20,435	1,20,36,864	9,87,008	872	36,365	10,56,737	1,30,93,601	

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1906-1907.

District.	Amount as per Treasury Account.	DEDUCT		Net Collections.	ADD		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix M).	Remarks.
		Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, &c.	Collections made in advance and subsequently brought to account.		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Ahmedabad ...	2,80,626	.....	7,588	2,73,038	...	6,023	2,79,061	
2 Kaira ...	1,22,082	84,892	1,330	35,860	...	1,065	36,925	
3 Panch Maháls ...	186	.....	186	.....	84,892	101	84,993	} One Treasury.
4 Broach ...	2,79,477	.....	2,621	2,76,856	...	1,892	2,78,748	
5 Surat ...	13,57,190	.....	4,782	13,52,408	...	4,500	13,56,908	
6 Thána ...	13,30,557	.....	5,159	13,25,398	...	5,925	13,31,323	
7 Bombay ...	45,61,475	(a) 2,99,782	8,19,037	34,42,656	...	8,16,713	42,59,369	(a) On account of Sind.
8 Kolába ...	4,88,581	.....	2,633	4,85,948	...	2,575	4,88,523	
9 Ratnágiri ...	2,60,371	.....	43,035	2,17,336	...	47,846	2,65,182	
10 Kánara { Below ghat } { Above ghat }	1,65,402	.....	30,893	1,34,509	9,700	25,724	1,69,933	
11 Dhárwár ...	5,71,387	9,700	6,913	5,54,774	...	7,429	5,62,208	
12 Belgaum ...	4,93,514	.....	24,938	4,68,576	...	6,736	4,75,312	
13 Bijápur ...	1,88,862	.....	2,363	1,86,499	...	3,550	1,90,049	
14 Sholápur ...	2,37,423	.....	7,112	2,30,311	...	7,170	2,37,481	
15 Sátára ...	2,18,557	.....	19,927	1,98,630	...	14,277	2,12,907	
16 Poona ...	9,93,891	.....	60,394	9,33,497	...	18,849	9,52,346	
17 Ahmednagar ...	2,27,513	.....	7,669	2,19,844	...	4,487	2,24,331	
18 Násik ...	3,49,532	.....	5,833	3,43,699	...	5,019	3,48,718	
19 Khándesh ...	12,66,757	.....	4,324	12,62,433	...	7,127	12,69,560	
Total ...	1,33,93,383 + 209 (b)	3,94,374	10,56,737	1,19,42,272	94,592	9,87,008	1,30,23,872	(b) Realized at the Rajkot Treasury in Káthiawár.

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt, Opium and Akkari.

APPENDIX O.

Statement showing the Number of Offences against the A'bkári Laws in each District of the Bombay Presidency Proper detected by Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Hemp-drugs, during the year 1903-07.

District.	CASES DETECTED.											
	Offences relating to Liquor.									Offences relating to Hemp-drugs.		
	Illicit Distillation and Possession of Implements, &c., for the same.			Illicit Importation and Possession of Liquor.			Other Miscellaneous Offences.			• Illicit Cultivation and Manufacture.		
	By Government Estab-lish-ment.	By Country Spirit Farmers' men.	Total.	By Government Estab-lish-ment.	By Country Spirit Farmers' men.	Total.	By Government Estab-lish-ment.	By Country Spirit Farmers' men.	Total.	By Government Estab-lish-ment.	By Country Spirit Farmers' men.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Ahmedabad ...	5	...	5	37	...	37	...	...	...	...	...	...
2 Kaira ...	43	1	44	32	3	36	23	...	23	...	...	...
3 Panch Maháls ...	56	5	61	17	5	22	2	...	2	...	...	...
4 Broach ...	5	...	5	2	...	2	11	...	11	...	...	...
5 Surat ...	10	14	24	52	30	82	43	21	64	...	...	...
6 Thána ...	63	...	63	25	...	25	34	...	34	...	...	...
7 Bombay ...	...	...	...	10	...	10	3	...	3	2	...	2
8 Kolába ...	1	...	1	11	...	11	5	...	5	...	...	...
9 Ratnágiri ...	12	...	12	20	...	20	23	...	23	...	...	...
10 Kánara, { Below ghat. } { Above ghat. }	1	...	1	10	...	10	28	...	28	1	...	1
11 Dhárwár ...	26	3	29	20	1	21	10	...	10	...	...	...
12 Belgaum ...	12	...	12	3	...	3	11	...	11	1	...	1
13 Bijapur ...	15	...	15	25	...	25	6	1	7	2	...	2
14 Sholapur ...	...	...	...	13	...	13	18	...	18	...	...	...
15 Sátára ...	9	...	9	3	...	3	12	...	12	26	...	26
16 Poona ...	1	...	1	3	...	3	35	...	35	19	...	19
17 Ahmednagar ...	11	...	11	6	...	6	11	...	11	6	...	6
18 Násik ...	71	...	71	59	...	59	59	...	59	8	...	8
19 Khándesh ...	144	...	144	29	...	29	69	...	69	3	...	3
Total . { 1906-1907 ... { 1905-1906 ...	486	23	508	377	39	416	403	22	425	68	...	68
	715	50	765	334	21	385	573	23	596	116	...	116

District.		CASES DETECTED—continued.												Cases in which Convictions were obtained.
		Offences relating to Hemp-drugs—continued.									Total.			
		Illicit Importation.			Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.						
		By Government Establish-ment.	By Country Spirit Farmers' men.	Total.	By Government Establish-ment.	By Country Spirit Farmers' men.	Total.	By Government Establish-ment.	By Country Spirit Farmers' men.	Total.	By Government Establish-ment.	By Country Spirit Farmers' men.	Total.	
1	14	15	16	17	18	19	20	21	22	23	24	25	26	
1	Ahmedabad ...	...	...	...	6	...	6	31	...	31	79	...	79	76
2	Kaira ...	...	...	...	2	...	2	...	...	100	4	104	94	
3	Panch Maháls ...	55	...	55	1	...	1	28	...	28	159	10	169	168
4	Broach ...	...	...	...	1	...	1	...	...	19	...	19	18	
5	Surat ...	...	...	...	...	...	...	...	...	105	65	170	167	
6	Tbana ...	...	...	...	...	...	...	...	...	122	...	122	108	
7	Bombay ...	10	...	10	22	...	22	...	...	47	...	47	43	
8	Kolába ...	...	...	...	...	...	1	...	1	18	...	18	15	
9	Ratnágiri ...	...	...	...	1	...	1	...	...	56	...	56	51	
10	Kánara. { Below ghat. { Above ghat.	1	...	1	1	...	1	2	...	2	44	...	44	31
11	Dhárwár ...	2	...	2	3	...	3	...	...	61	4	65	61	
12	Belgaum ...	...	...	...	1	...	1	...	...	28	...	28	23	
13	Bijápur ...	16	...	16	4	...	4	...	...	68	1	69	56	
14	Sholápur ...	2	...	2	...	...	...	...	...	33	...	33	32	
15	Sátára ...	...	...	...	3	...	3	4	...	4	57	...	57	45
16	Poona ...	1	...	1	2	...	2	17	...	17	78	...	78	64
17	Ahmednagar ...	20	...	20	29	...	29	12	...	12	95	...	95	87
18	Násik ...	66	...	66	16	...	16	9	...	9	288	...	288	274
19	Khándesh ...	162	...	162	13	...	13	9	...	9	429	...	429	398
Total. { 1906-1907 ...		335	...	335	105	...	105	113	...	113	1,886	84	1,970	1,811
{ 1906-1906 ...		474	...	474	155	...	155	75	...	75	2,472	94	2,566	2,322

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt, Opium and A'bkári.

British District or Native State.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and amount of punishment awarded.						Quantity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			Imprisonment awarded in default of payment.	
															Total amount adjudged.	Amount recovered.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
<i>British Districts.</i>																			
Ahmedabad ...	...	...	10	...	1	...	...	...	11	11	2	9	Days. 60	Days. 120	Rs. a. p. 39 0 0	Rs. a. p. 24 0 0	Days. 7	Lbs. t. grs. 8 5 7-3	
Kaira ...	...	...	2	...	1	...	...	...	3	3	2	1	...	...	10 0 0	10 0 0	...	3 0 146½	
Panch Mahals ...	1	...	12	...	7	...	...	...	20	20	1	19	30	...	203 0 0	203 0 0	...	6 1 33½	
Broach ...	...	...	1	2	...	...	...	...	3	3	1	2	...	...	60 0 0	60 0 0	...	1 3 17½	
Surat ...	...	...	...	...	1	...	...	...	1	1	...	1	...	...	2 0 0	2 0 0	...	0 4 99	
Thana ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Bombay ...	...	...	6	...	44	...	...	...	50	50	1	49	60	2	1,625 0 0	1,425 0 0	60	14 12 85½	
Kolaba ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Ratan giri ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Kanara ... { Below ghat. } { Above ghat. }	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Dharwar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Belgaum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Bijapur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sholapur ...	...	...	1	...	...	...	...	...	1	1	...	1	...	...	30 0 0	30 0 0	...	0 39 0	
Satara ...	...	...	1	...	...	...	...	...	1	1	1	...	...	...	...	...	...	...	
Poona ...	...	...	1	...	...	...	2	...	3	3	...	3	...	...	135 0 0	135 0 0	...	0 13 0	
Ahmednagar ...	...	...	4	...	2	...	...	1	7	7	1	6	...	...	216 0 0	101 0 0	52	2 11 45	
Nasik ...	...	...	2	...	9	...	5	...	16	16	1	15	33	...	141 0 0	141 0 0	...	1 18 55½	
Khandesh ...	...	1	18	...	15	...	1	...	35	37	...	37	...	14	529 0 0	414 0 0	60	7 2 70¾	
Baroda Cantonment ...	...	...	2	...	...	...	...	...	2	2	1	1	...	...	5 0 0	5 0 0	...	0 8 0	
Total of British Districts for the year 1906-07 ...	1	1	60	2	80	...	8	1	153	155	11	144	183	136	2,995 0 0	2,550 0 0	179	45 0 59½	
Do. for the year 1905-06 ...	2	...	89	...	52	3	12	...	169	171	20	151	454	15	2,334 0 0	1,983 0 0	489	44 19 165	
<i>Native States.</i>																			
Cutch ...	...	...	3	...	...	...	...	...	3	3	...	3	...	...	48 3 0	48 3 0	...	...	
Kathiawar ...	1	1	3	...	2	...	...	...	7	8	...	2	540	...	165 0 0	65 0 0	90	40 7 135	
Gambay ...	...	...	...	...	3	...	...	...	3	3	1	2	...	...	10 0 0	10 0 0	...	0 0 139½	
Palanpur ...	...	...	9	...	7	...	...	...	16	22	...	22	669	270	408 0 0	333 0 0	76	29 30 83½	
Mahi Kantha ...	...	...	2	...	...	...	...	...	2	2	...	2	...	...	75 0 0	75 0 0	...	0 3 61	
Rewa Kantha ...	...	...	2	...	1	2	...	...	5	5	1	4	150	...	4				

Acting Commissioner of Customs, Salt, Opium and Abkari.

IMPERIAL

Excise Revenue and

DETAIL OF GROSS RECEIPTS DURING

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Country Spirit				
						Country Spirit.						Country Spirit				
						Country Spirit.						Country Spirit				
						Country Spirit.						Country Spirit				
1	2	3	4	5	6	7	8	9	10	11	12	Tree-tax.				17
												13	14	15	16	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Ahmedabad ...	5,512	...	...	...	...	2,47,936	...	...	25	2,461	2,50,422	...	...	100	100	...
2 Kaira ...	215	...	...	...	...	31,314	...	...	...	...	31,314	...	...	...	...	...
3 Panch Mahals ...	280	...	...	...	...	82,799	...	...	145	...	62,944	...	...	...	...	...
4 Broach ...	1,230	...	...	...	...	2,52,890	...	...	4	...	2,52,894	...	...	7,167	7,167	...
5 Surat ...	2,945	48	...	...	48	8,82,880	...	...	178	...	8,82,558	...	...	3,00,969	3,00,969	...
6 Thana ...	4,005	...	...	...	...	11,60,435	...	...	...	...	11,60,435	...	...	1,26,820	1,26,820	...
7 Bombay ...	1,38,338	2,335	...	14	2,349	(a) 23,68,950	...	6,29,404	124	...	20,98,478	...	1,83,661	...	1,83,661	...
8 Kolaba ...	1,005	...	...	...	...	4,64,081	...	...	...	...	4,64,081	...	...	12,146	12,146	...
9 Ratnagiri ...	615	...	...	...	...	62,051	...	...	3,708	...	65,759	83,561	...	77,392	1,60,953	...
10 Kanara { Below ghat. }	590	...	...	...	...	13,948	...	...	682	...	14,630	18,443	...	26,706	45,143	2,668
11 Dhárwar... { Above ghat. }	6,231	...	...	...	...	84,538 2,96,086	...	...	...	...	84,538 2,96,086					
12 Belgaum ...	3,917	...	...	...	...	2,63,268	...	80,008	6	...	3,33,281	...	...	45,015	45,015	...
13 Bijapur ...	650	...	...	...	...	57,257	...	...	...	...	57,257	...	...	48,168	48,168	...
14 Sholapur ...	2,801	...	...	...	...	1,51,544	...	...	...	...	1,51,544	...	...	32,318	32,318	...
15 Satara ...	3,684	...	...	...	...	1,37,693	...	90,590	163	...	1,68,455	...	...	118	118	...
16 Poona ...	17,099	...	13,363	...	13,363	6,99,465	...	1,70,717	9	...	8,70,191	...	...	16,729	16,729	...
17 Ahmednagar ...	3,405	...	...	...	...	1,28,362	...	49,924	...	...	1,78,286	...	...	3,200	3,200	...
18 Nasik ...	2,595	...	...	...	...	3,09,653	14,615	...	127	...	3,24,395	...	...	1,098	1,098	...
19 Khandesh ...	1,186	...	...	...	...	11,60,699	16,844	...	...	8,067	11,85,610	...	...	...	...	...
1906-1917 ...	1,96,903	2,383	13,363	14	15,760	83,54,329	31,450	9,60,682	5,170	10,528	98,62,138	1,02,004	1,83,661	7,55,310	10,40,975	2,668
Total 1905-1906 ...	1,97,822	6,549	22,114	10	28,673	83,72,491	78,428	8,39,470	6,421	10,297	93,07,107	1,06,465	1,88,186	6,95,804	9,90,455	2,149

(a) Exclusive of Rs. 1,74,482 on account of duty on spirit issued for sale in Sind.

FORM No. 1.

Net Revenue of 1906-1907.

THE YEAR BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total Toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Duty.	License fees.	Total.	Fines and forfeitures under A'bkari Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkari Revenue.	Other Items, Excise Opium Revenue.	Total.			
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
110	25	235	...	35	...	35	18,149	6,196	24,345	52	3	10	12	77	2,80,626	14,188	2,66,438
...	11	11	...	1	...	1	1,449	4,196	5,645	...	...	4	...	4	37,190	33,182	89,086
...	...	...	...	...	...	...	1,799	52	1,851	3	...	...	...	3	85,078		
11,348	7	18,522	...	...	...	...	3,868	2,961	6,829	...	1	1	...	2	2,79,477	19,432	2,60,045
1,51,576	716	1,45,361	...	6	...	6	13,372	4,618	17,990	379	1	2	...	382	13,57,190	23,092	13,34,098
20,375	2,179	1,49,374	...	2,422	...	2,422	3,249	2,052	5,301	...	...	17	3	20	13,30,557	29,059	13,01,498
59,875	1,136	2,44,672	(b) 6,23,000	42,215	40,780	7,05,995	78,065	27,971	1,06,036	1,160	...	63,366	1,309	65,825	42,61,098	2,03,481	40,58,212
2,815	232	15,103	...	2,321	...	2,321	3,474	2,461	5,935	...	...	42	4	46	4,89,581	15,228	4,73,353
25,087	803	1,86,843	...	366	...	366	4,583	2,069	6,652	37	37	61	1	196	2,80,371	23,561	2,36,810
15,731	472	64,085	...	212	...	212	5,561	5,409	10,970	21	...	76	...	97	1,75,102	13,505	1,61,597
1,51,417	755	2,09,536	...	3,561	...	3,561	28,072	18,151	46,223	53	2	1	14	70	5,61,687	16,557	5,45,130
90,555	739	1,36,339	...	1,782	...	1,782	12,774	4,943	17,617	338	6	214	20	576	4,93,514	16,708	4,76,806
72,609	574	1,21,351	...	898	...	898	4,471	4,193	8,664	36	...	3	3	42	1,88,862	9,873	1,79,189
35,572	381	68,271	...	...	...	...	5,397	9,322	14,719	84	...	3	1	88	2,37,423	9,468	2,27,955
42	5	165	...	12,183	...	12,183	20,543	13,454	33,997	...	13	49	11	73	2,18,557	19,766	1,98,791
23,856	731	41,366	...	...	...	...	23,389	27,861	51,250	...	...	21	1	22	9,93,801	31,533	9,62,268
8,602	93	11,895	...	...	...	...	25,006	27,843	33,449	7	...	471	...	478	2,27,513	32,208	1,95,305
30	6	1,134	...	...	...	...	9,966	10,986	20,952	450	...	6	...	456	3,49,532	29,075	3,20,457
...	...	...	...	53,130	...	53,130	10,344	15,245	25,589	626	349	220	47	1,242	12,66,757	1,04,919	11,61,838
6,69,680	8,915	17,22,233	(c) 6,23,000	1,19,132	40,780	7,82,912	2,74,181	1,69,883	4,44,014	3,246	412	64,567	1,426	69,641	1,30,93,607	6,44,655	1,24,48,946
6,75,279	9,158	16,77,041	5,90,100	1,18,904	92,467	8,01,471	4,35,944	1,42,610	5,78,554	4,990	867	67,813	1,633	75,303	1,26,65,971	6,34,536	1,20,31,435

† This represents the realizations at Rajkot Treasury on account of Excise Opium.

(b) Exclusive of Rs. 1,25,800 on account of duty on opium issued for sale in Sind.

(c) Inclusive of Rs. 61,348 on account of refunds of Opium Pass Fees paid to several Native States (vide foot-note (b) to Imperial Form No. 2).

A. M. T. JACKSON,
Acting Commissioner of Customs,
Salt, Opium and A'bkari.

IMPERIAL FORM No. 2.

Excise Charges of 1906-1907.

District.		DETAIL OF CHARGES DURING THE YEAR.					Grand Total Charges.	REMARKS.
		Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
1		2	3	4	5	6	7	8
1	Ahmedabad ...	Rs. 10,934	Rs. 1,844	Rs. 775	Rs. 635	Rs.	Rs. 14,188	
2	Kaira ...	13,453	4,782	1,898	236	12,813	33,182	
3	Panch Maháls ...							
4	Broach ...	5,331	1,454	212	90	12,345	19,432	
5	Surat ...	13,647	4,683	943	597	222	23,092	
6	Thána ...	20,910	7,017	427	520	185	29,059	
7	Bombay—							
	Commissioner of Customs ...	.....	...	...	123	.....	123	
	Do. Opium Preventive Service...	36,686	8,545	240	390	.....	45,861	
	Collector of Bombay...	47,949	7,313	16,444	5,051	55,203	1,31,963	
	Collector of Salt Revenue ...	21,871	2,075	635	953	.....	25,534	
8	Kolába ...	10,348	3,921	383	508	68	15,223	
9	Ratnágiri ...	15,228	3,207	2,080	1,503	1,543	23,561	
10	Kánara. { Below ghat. }	9,401	2,692	303	782	327	13,505	
11	Dhárwár ... { Above ghat. }							
12	Belgaum ...	10,759	4,211	223	235	1,129	16,557	
13	Bijapur ...	9,978	4,105	344	569	1,722	16,708	
14	Sholápar ...	5,414	1,943	487	259	1,570	9,673	
15	Sátára ...	6,032	1,607	240	1,373	236	9,488	
16	Sátára ...	14,057	3,192	776	497	1,244	19,766	
17	Poona ...	21,322	5,358	586	1,710	2,557	31,533	
18	Ahmednagar ...	23,630	5,254	1,748	1,553	23	32,208	
19	Násik ...	18,102	7,222	1,570	1,260	921	29,075	
20	Khándesh ...	71,321	14,019	2,340	4,842	12,397	1,04,919	
Total Charges.								* Exclusive of the Opium and A'bkári Compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality on account of loss of revenue.
		1906-1907 ...	(a) 3,89,373	94,444	32,654	23,679	(b) * 1,04,505	6,44,655
		1905-1906 ...	(a) 3,83,262	83,118	41,566	36,685	* 89,905	6,34,536

(a) No deductions on account of contributions recovered from the Opium Farmers have been made as these contributions are solely utilized for the maintenance of the New Opium Preventive Service.

(b) Inclusive of Rs. 61,818 on account of refund of Opium Pass Fee to several Native States.

A. M. T. JACKSON,
Acting Commissioner of Customs,
Salt, Opium and A'bkári.

IMPERIAL FORM No. 3.
Manufactories, Licenses and Shops.

District.	MANUFACTURE OF LIQUOR. NUMBER OF					VEED OF LIQUOR AND DRUGS.										
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries.			Number of wholesale licenses for sale of						Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, e. g., Hotels, Refreshment Rooms and Steamers.				
			Mhoora and molasses spirit.	Totdy spirit.	Out-stills.	European liquors imported or manufactured in India.	Methylated spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium (Bhang, Ganja, &c.)	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Ahmedabad ...	...	...	1	...	...	4	...	...	...	...	2	...	2	(a) 2	...	3
2 Kaira ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3 Panch Mahals ...	...	...	(a) 1	...	...	...	...	...	...	...	...	...	...	...	...	...
4 Broach ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5 Surat ...	...	...	2	...	...	4	...	...	...	...	...	...	...	...	...	...
6 Thana ...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...
7 Bombay ...	...	...	...	1	...	76	43	1	...	...	3	14	43	(b) 1	...	59
8 Kolaba ...	...	...	19	...	...	7	...	...	...	...	...	4	...	...	...	...
9 Ratnagiri ...	...	...	...	9	...	8	...	...	...	...	...	...	...	...	...	...
10 Kanara. { Below ghat. }	...	...	...	3	...	5	1	...	...	...	1	...	...	1	...	...
11 Dhárwár ...	...	...	1	...	...	8	2	...	...	...	4	1	...	3	...	...
12 Belgaum ...	...	...	1	...	...	9	3	...	...	...	1	...	...	...	...	...
13 Bijapur ...	...	...	1	...	...	2	...	...	...	...	...	...	...	...	...	...
14 Sholapur ...	...	...	1	...	...	3	...	...	...	...	...	...	...	...	...	...
15 Sátara ...	...	...	1	...	...	11	...	...	...	...	1	4	1	...	...	...
16 Poona ...	1	...	1	...	...	20	10	...	...	...	...	9	1	(c) 6	1	43
17 Ahmednagar ...	...	...	...	...	...	5	1	...	...	...	1	...	...	...	...	...
18 Nasik ...	...	...	1	...	...	...	3	...	...	...	...	...	...	...	1	16
19 Khandesh ...	...	...	1	...	1	3	...	...	...	...	...	...	...	...	...	...
Total ... { 1906-1907 }	1	...	31	13	1	172	69	1	...	...	16	33	51	34	5	124
Total ... { 1905-1906 }	1	1	31	13	1	180	68	1	...	...	22	37	52	37	5	125

VEED OF LIQUOR AND DRUGS—continued.											
Number of shops licensed to sell by retail.											
District.	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy).				Opium and its preparations.		Drugs other than Opium (Bhang, Ganja, etc.).	Combined licenses.	REMARKS.
			Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy shop licenses.	Total.	Raw Opium.			
1	18	19	20	21	22	23	24	25	26	27	28
1 Ahmedabad ...	8	69	...	...	...	7	7	130	49	36	24
2 Kaira ...	2	35	19	...	...	...	19	100	1	13	3
3 Panch Mahals ...	...	61	...	...	...	...	...	34	1	6	...
4 Broach ...	1	67	11	...	10	25	43	49	16	12	10
5 Surat ...	7	273	8,149	7	3	241	8,490	24	23	22	2
6 Thana ...	6	332	113	...	251	208	575	17	14	19	8
7 Bombay ...	49	294	...	50	100	100	250	12	575	49	205
8 Kolaba ...	4	187	2	...	16	57	76	13	4	16	...
9 Ratnagiri ...	...	187	...	...	...	157	157	8	14	13	...
10 Kanara. { Below ghat. }	...	51	...	...	...	73	73	...	...	...	...
11 Dhárwár ...	1	123	...	...	...	141	14	23	8	45	...
12 Belgaum ...	...	115	...	...	...	97	99	15	15	33	11
13 Bijapur ...	...	71	...	...	1	104	105	14	...	29	...
14 Sholapur ...	6	33	...	...	...	18	19	47	9	25	5
15 Sátara ...	1	56	1	...	...	1	2	37	8	24	5
16 Poona ...	12	66	1	...	18	45	64	51	5	46	10
17 Ahmednagar ...	1	23	...	...	3	7	10	53	7	36	3
18 Nasik ...	7	143	...	...	...	2	...	40	...	41	2
19 Khandesh ...	5	274	...	...	...	...	...	117	12	79	3
Total ... { 1906-1907 }	100	2,514	8,317	57	407	1,303	10,114	811	810	571	291
Total ... { 1905-1906 }	104	2,514	8,330	61	336	1,395	10,012	815	719	559	264

(a) Exclusive of the distillery at Vádia in the Sankheda Mowás under the Rewa Kántha Agency.

(b) Includes 1 dining car license.

(c) Includes 3 dining car licenses.

A. M. T. JACKSON,
 Acting Commissioner of Customs,
 Salt, Opium and Akkari.

District.		SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.										COUNTRY SPIRITS ISSUED PUBLIC			
		Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.			
		Issues at average strength of de- grees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Im- perial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Im- perial Gallons.	Rate of duty per Imperial Gallon.	Issues, Im- perial Gallons.	Rate of duty per Imperial Gallon.	Issues, Im- perial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 60° U. P.	At strength of
		Number of Im- perial Gallons.	Average strength per Gallon.												
1		2	3	4	5	6	7	8	9	10	11	12	13	14	
			Rs. a. p.		Rs. a. p.					Rs. a. p.		Rs. a. p.			
1	Ahmedabad ...	...	...	...	...	...	...	...	...	...	...	86,036	110	...	
2	Kaira ...	...	...	...	...	...	...	...	...	...	...	13,092	438	...	
3	Panch Mahals ...	...	...	...	...	...	...	...	...	...	...	27,724	1,48,819	...	
4	Broach ...	...	...	...	...	...	...	...	...	...	...	81,818	20,034	...	
5	Surat ...	9	15°U.P.	7 0 0	...	...	...	...	...	...	...	2,21,819	3,80,381	...	
6	Thana ...	...	...	...	...	...	...	...	...	...	...	1,67,154	5,60,178	...	
7	Bombay ...	128	12°U.P.	7 0 0	(kk) 5,730	7 0 0	...	...	22	11 0 0	...	1,40,852	76,132	(20° U. P.) 5,42,810	
8	Kolaba ...	...	...	...	...	...	...	...	...	...	...	1,44,717	37,155	...	
9	Ratnagiri ...	...	...	...	...	...	...	...	...	...	...	63,620	1,10,350	...	
10	Kanara ...	{ Below ghat ...	...	...	...	...	...	...	...	...	...	25,338	...	(40° U. P.) 2,673	
		{ Above ghat ...	...	...	...	...	...	...	...	...	...	25,791	...	69	
11	Dharwar ...	...	...	...	...	...	...	...	...	...	...	85,263	...	...	
12	Belgaum ...	...	...	...	...	...	...	...	...	...	...	65,333	...	...	
13	Bijapur ...	...	...	...	...	...	...	...	...	...	...	18,357	...	...	
14	Sholapur ...	...	...	...	...	...	...	...	...	...	...	41,960	...	...	
15	Satara ...	...	...	...	...	...	...	...	...	...	...	37,008	...	...	
16	Poona ...	...	...	...	...	...	...	...	...	2,06,207	0 1 0	1,75,599	...	...	
17	Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	35,410	...	...	
18	Nasik ...	...	...	...	...	...	...	...	...	...	...	94,783	55,759	...	
19	Khandesh ...	...	...	...	...	...	...	...	...	...	...	1,62,541	9,11,261	...	
Total ...		{ 1906-1907 ...	{ 9 15°U.P. 123 12°U.P. }	...	5,730	...	...	...	22	...	2,06,207	...	17,15,105	23,00,647	(20° U. P.) 5,42,810 (40° U. P.) 2,742
		{ 1905-1906 ...	{ 6 15°U.P. 146 0°7°U.P. 3,619 0°7°O.P. }	...	4,717	...	...	...	260	...	3,44,355	...	16,36,999	20,93,184	(20° U. P.) 5,92,158 (40° U. P.) 1,952

NOTE.—Toddy spirit is sold in the Town and Island of Bombay, in the Salsette and Bassein Talukas of the
(kk) Inclusive of 5,600 gallons supplied to the Government Departments, free of duty.

FROM CENTRAL DISTILLERIES, OR PRIVATE,			OPIMUM AND ITS PREPARA- TIONS.			OTHER DRUGS.			REMARKS.
Equiv- alent of London Proof of the total of columns 12, 13 and 14.	Rates of duty.		(j) Issues in sors (1 ser= 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sors (1 ser=2 lbs. of 40 tolas each).			
	Strength.	Per Gallon. (ii)		Whole- sale, that is, price at which Opium is sold from the Treas- ury.	Retail average price at which Retail Vendors sell.	Bháng.	Gánja.	Other sorts.	
15	16		17	18	19	20	21	22	23
		Rs. a. p.		Rs.	Rs.				
64,571	25° U.P.	3 0 0 (a)	5,779	29 to 27	34 to 32	474	2,356	244	(a) Applicable to the City, Cantonment and portion within ten miles round.
	60° U.P.	0 12 0 (b)							
	25° U.P.	2 8 0 (c)	2,237	29 to 27	34 to 32	202	639	30	(b) Applicable to the Parántj Taluka including Modása Mahál (exclusive of the villages of Deroli, Amodra and Indran) and Rakhial village.
	60° U.P.	1 9 0 (d)							
10,444	25° U.P.	0 6 0 (e)	1,335	29 to 27	34 to 32	126	227	...	(c) Applicable to the rest of the district.
	60° U.P.	1 0 0 (f)							
80,321	25° U.P.	0 12 0 (g)	2,159	29 to 27	34 to 32	115	702	15	(d) Applicable to Mátar, Mehmabad, A'narid, Nadiád and Borsad Talukas, the town of Dákor, the States of Bhádarwa, Umetha and Dodka Mewas, the talukas of Ghodásar and Haidarwas and the Bávisi village of Barmuwada.
	60° U.P.	0 8 0 (h)							
69,377	25° U.P.	0 6 0 (i)	1,180	29 to 27	34 to 32	654	1,182	10	(e) Applicable to Thásra Taluka (excluding the town of Dákor), the Kapadvanj Taluka, the isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District, the Bávisi village of Mahisa and the Khadal Taluka.
	60° U.P.	1 0 0 (j)							
3,18,517	25° U.P.	2 12 0 (k)	332	26 to 24	36 to 34	78	806	38	(f) Applicable to Pándu Mewás.
	60° U.P.	2 4 0 (l)							
	25° U.P.	2 0 0 (m)	5,717	29 to 27	39 to 37	3,511	9,584	3,228	(g) Applicable to Western Mahals comprising Godhra, Kálol and Hálol Talukas.
	60° U.P.	1 12 0 (n)							
3,49,437	25° U.P.	0 12 0 (o)	250	26 to 24	36 to 34	163	976	5	(h) Applicable to Eastern Mahals comprising Dohad and Jhálod Talukas and the Sankheda Mewas.
	60° U.P.	1 8 0 (p)							
	25° U.P.	1 2 0 (q)	90	26 to 24	36 to 34	4	847	...	(i) Applicable to the City and portion within ten miles round.
	60° U.P.	1 0 0 (r)							
	25° U.P.	0 14 0 (s)	64	26 to 24	36 to 34	...	1,100	...	(j) Applicable to the rest of the district.
	60° U.P.	0 6 0 (t)							
5,70,340	25° U.P.	2 12 0 (u)	348	26 to 24	36 to 34	...	4,960	...	(k) Applicable to Surat City and portions of Chorási and Olpád Talukas within 5 miles limit of that City.
	60° U.P.	2 4 0 (v)							
1,23,400	25° U.P.	1 12 0 (w)	268	26 to 24	36 to 34	...	2,186	...	(l) Applicable to portions of Chorási and Olpád Talukas beyond 5 miles of the Surat City and to western portion of Bulsár, Bárdoli, Mándvi and Chikhli Talukas.
	60° U.P.	2 12 0 (x)							
91,855	25° U.P.	1 12 0 (y)	2,872	26 to 24	31 to 29	11	1,039	81	(m) Applicable to Jalsápur Taluka.
	60° U.P.	0 8 4 (v)							
20,600	25° U.P.	0 14 0 (w)	856	26 to 24	36 to 34	7	4,142	...	(n) Applicable to Párdi Taluka and to Eastern portion of Bulsár, Bárdoli, Mándvi and Chikhli Talukas.
	60° U.P.	0 4 2 (v)							
19,385	25° U.P.	1 12 0 (x)	4,007	26 to 24	31 to 29	140	4,208	2,070	(o) Applicable to the Dángs.
	60° U.P.	0 6 8 (v)							
63,947	25° U.P.	3 4 0 (w)	2,920	26 to 24	31 to 29	40	1,329	...	(p) Applicable to Sálsette and Kalyán Talukas.
	60° U.P.	2 9 0 (x)							
49,000	25° U.P.	3 12 0 (y)	1,631	26 to 24	31 to 29	136	1,519	...	(q) Applicable to Mahim Taluka.
	60° U.P.	3 6 0 (v)							
13,768	25° U.P.	3 12 0 (z)	5,717	29 to 27	39 to 37	3,511	9,584	3,228	(r) Applicable to Dáhanu Taluka.
	60° U.P.	3 6 0 (w)							
31,470	25° U.P.	3 12 0 (y)	250	26 to 24	36 to 34	163	976	5	(s) Applicable to the Umbargaon Petha.
	60° U.P.	3 6 0 (v)							
27,756	25° U.P.	3 12 0 (z)	90	26 to 24	36 to 34	4	847	...	(t) Applicable to the rest of the district, including the Bassein Taluka and the Jawháir State.
	60° U.P.	3 10 0 (z)							
1,31,924	25° U.P.	3 10 0 (z)	856	26 to 24	36 to 34	...	1,100	...	(u) This is rate of duty on toddy spirit applicable to Sálsette Taluka. It is exclusive of the drawback on account of tree-tax.
	60° U.P.	3 14 0 (aa)							
26,557	25° U.P.	4 0 0 (aa)	4,007	26 to 24	31 to 29	140	4,208	2,070	(v) This is rate of duty on toddy spirit exclusive of the drawback on account of tree-tax.
	60° U.P.	3 14 0 (bb)							
	25° U.P.	2 1 0 (aa)	2,920	26 to 24	31 to 29	40	1,329	...	(w) Applicable to the Hubli Town and 10 miles round.
	60° U.P.	2 1 0 (bb)							
	25° U.P.	3 10 0 (aa)	1,631	26 to 24	31 to 29	136	1,519	...	(x) Applicable to the rest of the district.
	60° U.P.	3 10 0 (bb)							
93,403	25° U.P.	2 6 0 (cc)	5,077	26 to 24	36 to 34	239	5,595	12	(y) Applicable to Panvel and Alibag Talukas.
	60° U.P.	2 0 0 (dd)							
	25° U.P.	2 12 0 (cc)	2,920	26 to 24	31 to 29	40	1,329	...	(z) Applicable to the talukas of Bágán, Kalvan and Peint.
	60° U.P.	2 0 0 (dd)							
	25° U.P.	1 3 0 (cc)	1,631	26 to 24	31 to 29	136	1,519	...	(aa) Applicable to the rest of the district.
	60° U.P.	1 0 0 (dd)							
	25° U.P.	1 6 0 (cc)	5,077	26 to 24	36 to 34	239	5,595	12	(ab) Applicable to the Eastern Belt comprising the rest of the district.
	60° U.P.	0 12 0 (ff)							
4,86,410	25° U.P.	0 12 0 (gg)	856	26 to 24	36 to 34	7	4,142	...	(ac) Applicable to the Central Belt comprising the talukas of Pimpalner, Nandurbar proper, Sháhada and Taloda and the Mewási villages below ghats.
	60° U.P.	1 3 0 (hh)							
	25° U.P.	1 8 0 (gg)	4,007	26 to 24	31 to 29	140	4,208	2,070	(ad) Applicable to the Western Belt consisting only of the Navapur Petha.
	60° U.P.	2 4 0 (hh)							
	25° U.P.	0 6 0 (gg)	2,920	26 to 24	31 to 29	40	1,329	...	(ae) Applicable to the rest of the district.
	60° U.P.	0 12 0 (gg)							
	25° U.P.	1 3 0 (hh)	1,631	26 to 24	31 to 29	136	1,519	...	(af) Applicable to the Central Belt comprising the talukas of Pimpalner, Nandurbar proper, Sháhada and Taloda and the Mewási villages below ghats.
	60° U.P.	1 3 0 (hh)							
26,42,482	.....	...	37,277	...	...	5,925	40,138	5,738	(ag) Applicable to the Eastern Belt comprising the rest of the district.
25,39,919	.....	...	35,327	...	...	6,723	42,019	5,184	(ah) Whether country spirits of any particular strength are issued or not from the Distillery, the rates prescribed for all such issues are shown in this column.
									(aj) These are really sales of Opium in seers.

Thána District, in the coast talukas of the Kánara District, and in the whole of the Ratnágiri District.

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

District.		POPULATION.				NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF	
						Liquors.	
		Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 19 of Form 3.	Country fermented liquors, column 24 of Form 3.
1		2	3	4	5	6	7
1	Ahmedabad	.....	.....	.....	795,967	11,536	113,709
2	Kaira	.....	.....	.....	716,332	20,467	37,702
3	Panch Maháls	.....	.....	.....	261,020	4,279	.....
4	Broach	.....	.....	.....	291,763	4,355	6,343
5	Surat	.....	.....	.....	655,650	2,402	78
6	Thána	.....	.....	.....	811,433	2,444	1,411
7	Bombay	.....	.....	.....	776,006	2,639	3,104
8	Kolába	.....	.....	.....	605,566	3,238	7,968
9	Ratnágiri	.....	.....	.....	1,167,927	6,246	7,439
10	Kánara. { Below ghat.	.....	.....	.....	454,490	3,134	4,887
	{ Above ghat.	.....	.....	.....			
11	Dhárwár	.....	.....	.....	1,113,298	9,051	7,896
12	Belgaum	.....	.....	.....	993,976	8,643	10,040
13	Bijápur	.....	.....	.....	735,435	10,358	7,004
14	Sholápur	.....	.....	.....	720,977	21,847	40,054
15	Sátára	.....	.....	.....	1,146,559	20,474	573,279
16	Poona	.....	.....	.....	995,330	15,081	15,552
17	Ahmednagar	.....	.....	.....	837,695	36,422	83,769
18	Násik	.....	.....	.....	816,504	7,927	408,252
19	Khandesh	.....	.....	.....	1,427,382	5,209	.....
Total		.....	.....	.....	15,323,310	6,095	1,515

District.	NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF		GROSS EXCISE RECEIPTS PER TEN THOUSAND OF TOTAL POPULATION TO NEAREST RUPEE.			Net Excise Revenue from all sources per ten thousand of total population, see column 35 of Form 1.	REMARKS.	
	Drugs.		From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From Drugs other than Opium, column 27 of Form 1.			
	Opium and its preparations, column 25 of Form 3.	Other Drugs, column 26 of Form 3.						
1	8	9	10	11	12	13	14	
1	Ahmedabad	5,726	22,110	Rs. 3,218	.....	Rs. 306	Rs. 3,347	
2	Kaira	7,163	55,102	440	.....	79	911	
3	Panch Maháls	7,677	43,503	3,188	.....	71		
4	Broach	5,954	24,314	9,345	.....	234	8,913	
5	Surat	27,319	29,802	20,420	.....	274	20,348	
6	Thána	47,731	42,707	16,302	30	65	16,039	
7	Bombay	64,667	15,837	43,606	9,098	1,366	52,296	
8	Kolába	40,371	37,848	7,931	33	98	7,817	
9	Ratnágiri	145,991	77,862	2,168	3	57	2,028	
10	Kánara. { Below ghat.	41,317	21,642	3,604	5	241	3,556	
	{ Above ghat.							
11	Dhárwár	43,404	24,740	4,597	32	415	4,896	
12	Belgaum	66,265	30,120	4,764	18	177	4,797	
13	Bijápur	52,531	25,360	2,437	12	118	2,436	
14	Sholápur	15,340	28,839	3,088	.....	294	3,161	
15	Sátára	30,988	39,537	1,503	106	296	1,734	
16	Poona	19,516	21,638	9,470	.....	515	9,669	
17	Ahmednagar	14,443	23,269	2,311	.....	399	2,331	
18	Násik	20,413	20,413	4,019	.....	257	3,925	
19	Khandesh	12,200	18,068	8,314	372	179	8,140	
Total		18,894	26,836	7,699	511	290	8,124	

A. M. T. JACKSON,
Acting Commissioner of Customs, Salt, Opium and Akkari.

No. C.—533 OF 1907.

REVENUE DEPARTMENT :

*Office of the Commissioner in Sind,
Government House, Karachi, 27th September 1907.*

HONOURABLE SIR,

I have the honour to submit the following report on the administration of the Excise (A'bkári and Opium) Department of the Province of Sind for the year ending 31st March 1907. In accordance with the orders contained in Government Resolution No. 4679 of the 20th June 1904, only excise opium is dealt with in the portion of the report relating to opium.

2. The important changes of the year were the enhancement of the duty on bháng and gánja to Re. 1 and Rs. 5 per seer, respectively, and of that on foreign liquor and country liquor excised at tariff rates from Rs. 6 to Rs. 7 per gallon, and the reduction of the issue rate of opium from Rs. 14-8-0 to Rs. 13-8-0 per pound, with effect from the 16th November 1906. Under this head may also be noted the prohibition against the importation of cocaine by post, and the restriction of its importation to chemists, druggists and specially authorised forwarding agents. The unlicensed sale of morphia and medicated wines, such as Vibrona, etc., was also prohibited.

3. The system of A'bkári and Opium Administration described in paragraphs 2 and 3 of the previous year's report remained unchanged.

4. The following table exhibits the total realizations from liquor, intoxicating drugs and opium during each of the last five years :—
Imperial Form No. 1.

Heads of Revenue.	1902-03.	1903-04.	1904-05.	1905-06.	1906-07.
	Rs.	Rs.	Rs.	Rs.	Rs.
Intoxicating drugs ...	2,39,212	2,37,695	2,69,218	2,86,317	3,35,262
Foreign and other liquors dutiable at tariff rates ...	18,553	18,330	19,405	19,961	19,033
Country spirit ...	8,58,508	8,57,876	9,32,459	9,52,321	10,19,286
Toddy ...	1,197	1,020	1,315	980	1,187
Opium ...	89,150	1,25,945	1,31,150	2,06,144	1,89,970
Miscellaneous ...	8,617	13,119	13,125	3,637	476
Total ...	12,15,237	12,53,985	13,66,672	14,69,360	15,65,214

The figures for 1902-03 entered in the foregoing statement are calculated on the actuals for the 8 months ending 31st March 1903.

The increase, in the total realizations of Rs. 95,854, is made up chiefly of—

(i) an increase of Rs. 66,695 under country spirit, and

(ii) an increase of Rs. 48,945 under intoxicating drugs,

counterbalanced by a decrease of Rs. 16,174 under opium and Rs. 3,161 under "miscellaneous." The variations under the remaining items are small and call for no remark.

5. The quantity of country liquor issued from the Kotri Distillery for sale and the quantity of Uran liquor imported during the years 1905-06 and 1906-07 were as follows :—
Imperial Form No. 4.

				1905-06. Gallons.	1906-07. Gallons.
Kotri	...	{ Weak	...	9,558	10,050
		{ Strong	...	146,481	156,179
Uran	...	{ Weak	...	50,950	54,643
		{ Strong	...	2,342	2,414
Total ...				209,331	223,286

While the actual sales during the same period were :—

				1905-06. Gallons.	1906-07. Gallons.
Karachi	...	...	...	76,336	81,829
Hyderabad	...	...	...	72,500	73,445
Sukkur	...	...	...	21,028	23,616
Larkhana	...	...	...	22,940	26,559
Thar and Parkar	...	...	...	7,829	8,535
Upper Sind Frontier	...	...	...	5,773	7,089
Total ...				206,406	221,023

It will be seen that the increase in consumption has been general throughout the Province. The more important increases occur in the Karachi, Larkhana and Sukkur Districts. In Karachi, the increase is attributed to the continued expansion of trade in the town and port of Karachi and the consequent increase in population, and in Larkhana to the agricultural prosperity, a greater demand for labour and consequent rise in wages, and to the fact that a larger number of Hindu marriages were celebrated during the year under report than in the previous year. No special cause is assigned by the Collector for the increase in the Sukkur District, but it may be put down to the general improvement in the condition of the consuming classes owing to a rise in the prices of labour. The average consumption per head of population was 3.30 drams as against 3 drams in the previous year.

The number of stills licensed in the Central Distillery at Kotri was the same as last year, *viz.*, 23. The total quantity of liquor manufactured during the year under report was 166,646 gallons compared with 159,601 gallons in the preceding year. Details of cost of manufacture, of the price charged by distillers and of the maximum retail prices fixed by Government are shown in the subjoined table.

	Plain liquor.		Flavoured liquor.	
	Weak.	Strong.	Weak.	Strong.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cost of manufacture per gallon ...	1 0 9	1 9 9	1 3 0	1 11 3
Average price per gallon at which sold by distillers ...	1 2 0	1 9 6	1 4 0	1 11 6
Maximum retail prices ...	1 14 0	2 0 0	2 4 0	2 8 0

Kotri liquor is made chiefly from dates from the Persian Gulf, molasses from Sukkur, and raisins from Afghanistan, while the flavouring ingredients come from Ceylon, the Persian Gulf, the Presidency proper, the Punjab and Kandahar. These articles are all exempted from local octroi duties.

6. The total realisation under this head amounted to Rs. 3,35,262 against Rs. 2,86,317 in the previous year. The increase is the result of the enhancement of duty on bháng referred to in paragraph 2 above. The same cause led to a reduction in the license fees which amounted to Rs. 1,43,349 against Rs. 1,45,426 in the previous year, and to a falling off of 25,174 seers in the sales of bháng.

There is an increase in the sales of charas, which occurs chiefly in the Karachi and Hyderabad Districts, where they exceeded those of the preceding year by 346 and 349 seers, respectively.

7. The following table exhibits the imports into Karáchi of Foreign spirits during the last two years (including imports for Foreign liquor. the Punjáb and other parts of India) as reported by the Chief Collector of Customs in Sind :—

			1905-06.	1906-07.
			Gallons.	Gallons.
Ale, Porter, Cider and other fermented liquors	...	...	777,377	648,302
Brandy, Whisky and other Spirits	...	...	153,247	139,750
Champagne and other sparkling wines	...	...	47,299	42,708
Total	...	...	997,923	830,860

The sales at licensed foreign liquor shops were as under :—

District.				Fermented liquors.	Wines.	Liqueurs.	Spirits.
				Gallons.	Gallons.	Gallons.	Gallons.
Karáchi	...	...	...	116,931	8,097	519	34,785
Hyderabad	...	...	...	14,832	554	272	9,624
Sukkur	...	...	...	4,622	436	224	5,650
Lárkána	...	...	...	447	80	...	983
Thar and Pákar	...	...	...	...	...	...	...
Upper Sind Frontier	...	...	...	49	11	5	205
Total	...	...	...	136,881	9,178	1,020	51,247
1905-1906	...	...	...	218,041	9,626	1,471	59,676

The provincial totals exhibit a falling off in the sales of every description of foreign liquor, a result for which the Karáchi District is chiefly responsible. The decrease is most noticeable under the head Fermented liquors and is stated by the Collector to be only apparent, being due to the fact that a considerable portion of the sales in original packages, by the cask and case, were effected by one of the large dealers in wines and spirits, under an importer's license, whereas last year the bulk of the business was done under wholesale licenses. The point of difference between the two licenses as affecting the figures under consideration is that while the former does not require the licensee to keep accounts of sales effected in original packages, etc., all such transactions must be accounted for under the terms of a wholesale license.

8. The issues of opium from the several Huzúr and sub-depôts amounted to 19,842 pounds as against 18,574 pounds in the preceding year and the amount realised by Government was Rs. 2,71,561 as against Rs. 2,95,250 in the preceding year. The prime cost of this opium was Rs. 2,41,254, while packing and conveyance charges amounted to Rs. 2,347, leaving a net profit of Rs. 27,960. The balance in hand in the depôts at the end of the year was 9,942 pounds, valued at Rs. 1,18,546.

9. The total amount of opium consumed was 19,381 pounds as compared with 17,767 pounds in the preceding year, or an increase of 1,614 pounds, which is general throughout the Province and may be ascribed to the reduction in the issue rate. The rate of consumption per head of population comes to '24 tolas as against '22 tolas in the preceding year.

10. The total excise opium revenue on the basis of actual sales amounted to Rs. 1,62,701 as against Rs. 1,48,558 in the preceding year. The increase occurs chiefly under "Opium duty on actual sales" and "license fees," and is due under the former head to larger sales and under the latter to better bids having been received for several shops in each district.

11. The difference between the duty as shown in column 2 of Opium Statement No. II and in column 9 of Imperial Form No. I is, as explained in previous reports, accounted for by the fact that while the former represents duty on actual sales, the latter shows the duty on opium issued to licensees from depôts for sale.

12. Appendices D and E showing demands, collections, refunds, remissions and balances of excise revenue and explaining the difference between the collections of excise revenue in the Accountant General's books and those in the foregoing statements are attached.

13. During the year 5 cases relating to liquor, 44 to intoxicating drugs, and 8 to opium were sent up for trial, in which 4, 37 and 7 convictions respectively were secured (*vide* Appendix B and Opium Statement III.)

14. The year under report presented no remarkable features. The orders of the Government of India on the recommendations of the Excise Committee, are being dealt with as they are received. The question of revising the foreign liquor license fees referred to in the previous year's report, has again been postponed pending the orders of the Government of India on the Excise Committee's recommendations in this respect.

The Excise Officers have worked satisfactorily.

I have the honour to be,
Honourable Sir,
Your most obedient servant,
A. D. YOUNGHUSBAND,
Commissioner in Sind.

APPENDIX A.

Statement showing consumption of country spirit, the rate of consumption per head of population 13, the total A'bhári Revenue and 14, the incidence of taxation per head of population.

District.	CONSUMPTION OF COUNTRY LIQUOR.				TOTAL ABBÁRI REVENUE.			
	1906-07.		Average of previous 5 years.		1906-07.		Average of previous 5 years.	
	Gallons.	Rate of consumption per head of population.	Gallons.	Rate of consumption per head of population.	Realizations	Incidence of taxation per head of population.	Realizations.	Incidence of taxation per head of population.
		Drams.		Drams.	Rs.	Rs. a. p.	Rs.	Rs. a. p.
Karachi ...	81,829	9·00	69,647	7·48	3,85,796	0 13 9	3,17,120	0 11 4
Hyderabad ...	73,445	3·65	66,956	3·33	4,82,147	0 8 0	4,25,503	0 7 1
Sukkur ...	23,616	2·16	17,255	1·58	2,15,854	0 6 7	1,55,288	0 4 9
Lárkhána...	26,559	1·94	24,068	1·76	1,92,224	0 4 8	1,68,348	0 4 1
Thar and Párkar...	8,535	1·06	7,106	·87	54,376	0 2 3	47,654	0 2 0
Upper Sind Frontier ...	7,039	1·44	5,329	1·10	44,615	0 3 1	35,844	0 2 6
Total ...	221,023	3·30	190,361	2·78	13,75,012	0 6 10	11,49,757	0 5 8
Total for 1905-06.	206,406	3·00	160,603	2·7	12,62,844	0 6 4	11,63,459	0 5 10

APPENDIX B.

Statement showing the number of offences against the A'bhári laws detected during the year ending 31st March 1907.

District.	LIQUOR.				HEMP DRUGS.				Grand Total.	CASES IN WHICH CONVICTIONS WERE OBTAINED.	
	Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession	Miscellaneous.	Total.	Illicit manufacture or cultivation.	Illicit importation or possession.	Miscellaneous.	Total.		Liquor.	Hemp Drugs.
Karachi ...	...	...	...	...	...	2	...	2	2	...	2
Hyderabad ...	...	...	...	...	4	6	1	11	11	...	11
Sukkur...	...	1	1	2	...	6	4	10	12	1	6
Lárkhána ...	...	...	...	...	...	9	1	10	10	...	8
Thar and Párkar	...	...	...	...	2	...	...	2	2	...	1
Upper Sind Frontier ...	...	3	...	3	...	9	...	9	12	3	9
Total ...	...	4	1	5	6	32	6	44	49	4	37

APPENDIX C.

Statement showing the quantity of imported denaturalized spirits passed into consumption at the favourable 5 per cent. ad valorem rate of duty during 1906-1907 in Sind.

Country from which imported.				Quantity imported.	Quantity locally consumed.	Quantity exported to other Provinces.
				Gals. Oz.	Gals.	Gals.
Germany	...	...	...	1,206 60	.....	.....
Total				1,206 60	*	*

* Details of quantity locally consumed and that exported to other parts of India are not available.

APPENDIX D.

Statement showing demands, collections, refunds, remissions and balances of Excise Revenue for the year 1906-07.

District.	Demand of the year.	Arrears out-standing.	Total demand.	COLLECTIONS MADE DURING THE YEAR AGAINST TOTAL IN COLUMN 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns Nos. 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
				Current.	Arrear.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	4,45,810	490	4,46,300	4,37,904	490	4,38,394	6,004	...	1,902	6,764	4,45,158
Hyderabad ...	5,96,871	583	5,97,454	5,62,830	74	5,62,904	33,872	509	169	30,790	5,93,694
Sukkur ...	2,65,924	...	2,65,924	2,46,966	...	2,46,966	18,958	...	...	11,283	2,58,204
Larkhāna ...	2,25,896	...	2,25,896	2,12,142	...	2,12,142	13,754	...	...	12,862	2,25,004
Thar and Pārāar ...	1,21,473	...	1,21,473	1,13,382	...	1,13,382	7,632	...	459	2,627	1,16,009
Upper Sind Frontier.	53,633	...	53,633	50,652	...	50,652	2,981	...	...	3,787	54,439
Total ...	17,09,607	1,078	17,10,680	16,23,876	564	16,24,440	83,201	509	2,530	68,068	16,92,508

APPENDIX E.

Statement showing the difference between the collections of Excise Revenue in the Accountant General's books, and those in the Demand, Collection and Balance Statement for the year 1906-07.

District.	Amount as per Treasury accounts.	DEDUCT		Net collections.	ADD		Amount as per demand collection and balance statement (columns 7 & 8 of Statement D).
		Collections made on account of other districts.	Collections on account of future kists.		Collections made in other districts.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	9,70,415	5,25,257	6,764	4,38,334	...	6,004	4,44,398
Hyderabad	3,24,696	81,977	30,790	2,11,929	3,50,975	33,872	5,96,776
Sukkur	1,95,476	...	11,238	1,84,238	63,001	18,958	2,65,924*
Larkhana	1,46,283	...	12,862	1,33,421	78,721	13,754	2,25,896
Thar and Parkar ...	81,976	...	2,627	79,349	34,033	7,632	1,21,014
Upper Sind Frontier ...	36,668	...	3,787	32,881	17,771	2,981	53,633
Total ...	17,55,514	6,07,234	68,068	10,80,212	5,49,501	83,201	17,07,641

* The figures in column 8 do not include Rs. 273 due to over-collections which have been refunded.

OPIUM STATEMENT No. I.

Statement showing the quantities of opium actually passed into consumption, the rate of consumption per head of population, the number of shops licensed for the sale of opium and the number of licenses granted to Medical Practitioners.

Name of District.	Population (Census 1901).	Total sales of opium.	Rate of Consumption per head of Population.	Number of licensed opium shops.	Number of licenses granted to Medical Practitioners.	Remarks.
		Lbs.	Tolas.			
Karachi	446,513	3,405	·30	51	11	
Hyderabad	965,010	6,544	·27	91	1	
Sukkur	523,345	3,025	·23	44	5	
Larkhana	656,083	1,962	·12	33	1	
Thar and Parkar ...	387,914	3,872	·40	49	...	
Upper Sind Frontier ...	232,045	573	·09	11	1	
Total for 1906-1907 ...	3,210,910	19,381	·24	279	19	
Total for 1905-1906 ...	3,210,910	17,767	·22	271	9	

OPIUM STATEMENT No. II.

Statement showing the Excise Opium Revenue from all sources for the year 1906-1907.

District.	Opium duty on actual sales.	License fees.	Profit on sale of Government opium.	Fines and confiscations.	Miscellaneous receipts.	Total.	Duty on opium supplied to Native States.	Refunds granted to Native States.	Net duty on opium supplied to Native States.	Total Excise Revenue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.		Rs.	Rs.	Rs.				Rs.
Karachi	17,511	11,934	...	90	11	29,546	...	...	...	29,546
Hyderabad	33,655	22,366	...	...	17	56,038	...	...	...	56,038
Sukkur	15,537	8,698	...	...	18	24,273	...	...	...	24,273
Larkhāna	10,090	5,937	...	...	...	16,027	...	...	...	16,027
Thar and Parkar	19,913	12,237	...	90	6	32,246	...	...	...	32,246
Upper Sind Frontier	2,917	1,624	...	...	...	4,571	...	...	...	4,571
Total for 1906-1907 ...	99,673	62,796	...	180	52	1,62,701	...	...	...	1,62,701
Total for 1905-1906 ...	91,374	55,958	...	1,174	52	1,48,558	...	...	...	1,48,558

OPIUM STATEMENT No. III.

Statement showing the number of cases under the Opium Act investigated and the manner in which they were disposed of.

District.	NUMBER OF CASES.								Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	NATURE AND AMOUNT OF IMPRISONMENT.				Quantity of contraband opium seized.		
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal sale of opium.	Breach of conditions of licenses.	Illegal export of opium.				Total.	Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total adjudged.		Amount recovered.	Imprisonment awarded in default of payment.
Karachi	...	...	2	...	1	...	...	...	3	3	...	3	...	20 days.	100	80	2 months.	Tolas. g.
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sukkur	...	...	1	...	...	...	...	...	1	1	...	1	...	...	30	30	...	1 157½
Larkhāna	...	...	1	...	...	1	...	...	2	3	2	1	...	...	30	30	3 weeks' rigorous imprisonment.	81 0½
Thar and Parkar	...	...	...	...	2	...	...	...	2	2	...	2	...	7 days each.	...	...	...	7 67½
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total for 1906-1907	...	...	4	...	3	1	...	...	8	9	2	7	...	...	100	150	...	112 45
Total for 1905-1906	...	...	1	...	...	2	...	...	3	4	...	4	...	...	71	71	...	9 0

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1905-06.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
District.	DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM													
	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary country spirit.	Country Spirits and Fermented Liquors.					Opium and its preparations, including Poppy-heads.				Drugs other than Opium.		
	License fees.	Duty on spirits.	Still-head duty.	License fees for sale of country spirit.	Toddy-shop license fees.	Distillery fees.	Total.	Duty.	License fees.	Gain on sale-proceeds of opium.	Total.	Fees on Permits.	License fees.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	12,479	799	3,09,218	12,700	1,172	...	3,23,090	17,712	11,934	5,540	35,186	20,226	29,132	49,408
Hyderabad	3,123	.....	3,52,375	13,391	...	3,292	3,69,058	33,655	22,366	10,526	66,547	60,425	49,467	1,09,832
Larkhāna	609	.....	1,32,900	4,306	15	...	1,37,221	7,647	5,937	2,393	15,977	31,943	22,415	54,358
Sukkur	2,018	.....	1,07,074	4,654	...	...	1,11,728	15,017	8,698	4,697	28,412	73,573	23,235	1,02,108
Thar and Parkar ... ..	...	.....	41,830	2,557	...	...	44,387	19,913	12,237	6,228	38,378	443	9,543	9,939
Upper Sind Frontier.	105	.....	33,667	1,322	...	...	34,989	2,923	1,624	923	5,470	.....	9,516	9,519
Total	18,234	799	9,77,064	38,930	1,187	3,292	10,30,473	69,867	62,796	30,307	1,83,970	1,91,913	1,43,349	3,35,262
Total for 1905-06 ...	19,052	909	9,11,792	37,543	980	2,986	9,53,301	95,523	55,958	54,663	2,06,144	1,40,891	1,45,426	2,86,317

1	16	17	18	19	20	21	22	23	24
District.	DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM—continued.								Remarks.
	Fines, Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	
	Fines and forfeitures under A'bkāri Act.	Fines and forfeitures under Opium Act.	Other items, A'bkāri Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karāchi	20	90	.....	11	121	4,21,083	7,966	4,13,177	
Hyderabad	83	...	2	17	101	5,43,711	16,433	5,32,278	
Lārkhanā ... ..	.....	...	138	.....	138	2,03,201	6,293	2,01,913	
Sukkur ... ..	.....	...	.....	18	18	2,44,234	5,962	2,38,322	
Thar and Pārkar ... ..	.....	90	.....	6	96	92,850	5,075	87,775	
Upper Sind Frontier.	2	...	.....	.....	2	50,085	5,419	44,666	
Total	104	180	140	52	476	15,65,214	47,078	15,18,136	
Total for 1907-08 ...	202	319	3,063	53	3,637	14,69,390	43,324	14,26,036	

By order,
W. F. HUDSON,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1905-1906.

1	2	3	4	5	6	7	8
District.	DETAIL OF CHARGES DURING THE YEAR.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds. •		
	Rs.	Rs.	Rs. a.	Rs.	Rs.	Rs. a.	
Karachi ...	A'bkari ...	3,865	3	.....	175	404	4,417 0
	Opium ...	1,016	282	.....	2,153	3	3,459 0
	Total ...	4,881	285	.....	2,333	407	7,906 0
Hyderabad ...	A'bkari ...	12,057	37	51 0	140	1	12,286 0
	Opium ...	3,064	.....	442 0	583	58	4,147 0
	Total ...	15,121	37	493 0	723	59	16,433 0
Larkhāna ...	A'bkari ...	2,598	380	.....	1,377	.....	4,355 0
	Opium ...	1,322	360	.....	246	.....	1,928 0
	Total ...	3,920	740	.....	1,623	.....	6,283 0
Sukkur ...	A'bkari ...	2,046	342	.....	176	.....	2,564 0
	Opium ...	1,818	1,476	.....	104	.....	3,398 0
	Total ...	3,864	1,818	.....	280	.....	5,962 0
Thar and Parkar ...	A'bkari ...	.....	.....	.....	480	.....	480 0
	Opium ...	3,099	1,367	61 0	68	.....	4,595 0
	Total ...	3,099	1,367	61 0	548	.....	5,075 0
Upper Sind Frontier ...	A'bkari ...	.....	.....	42 0	348	.....	390 0
	Opium ...	2,966	1,931	.....	132	.....	5,029 0
	Total ...	2,966	1,931	42 0	480	.....	5,419 0
Total Charges for the year 1906-1907.		33,851	6,178	596 0	5,987	466	47,078 0
Total for 1905-1906 ...		29,467	4,655	1,556 0	6,683	963	43,324 0

By order,
W. F. HUDSON,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 3.

Manufactures, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12
District.	MANUFACTURE OF LIQUOR.				VEND OF LIQUOR AND DRUGS.						
	Number of				Number of wholesale licenses for sale of						
	Brew-eries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries.		European liquors imported or manufac-tured in India.	Methy-lated spirits.	Rectified spirits.	Country spirit.	Country ferment-ed liquor (toddy).	Opium and its pre-parations.	Drugs other than Opium.
			Central Distil-leries, public or private.	Out-stills.							
Karachi	...	...	...	...	31	12	4	6	...	...	7
Hyderabad	...	...	1	...	7	4	...	1	...	...	5
Larkhāna	...	...	...	...	2	...	...	3	...	...	8
Sukkur	...	...	...	...	5	5	...	5	...	...	10
Thar and Párkar	...	...	...	...	...	...	...	...	...	...	1
Upper Sind Frontier...	...	...	...	...	1	...	...	2	...	...	...
Total	...	...	1	...	46	21	4	17	...	...	31
Total for 1905-1906	...	...	1	...	46	15	5	18	...	...	30

1	13	14	15	16	17	18	19	20	21	22	23	24	
District.	VEND OF LIQUOR AND DRUGS—continued.											Remarks.	
	Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, e. g., Hotels, Refreshment Rooms and Steamers.					Number of shops licensed to sell by retail.							
						Euro-pean liquors imported or manu-factured in India.	Country spirit.	Country ferment-ed liquor (toddy).	Opium and its preparations.		Drugs other than Opium (Bhing, Gánja, etc.).		
	Hotels.	Ordinary Refresh-ment Rooms and Stalls.	Railway Refresh-ment Rooms.	Tra-vellers' Bun-galows.	Tem-porary Refresh-ment Stalls.			Toddy-shop licenses.	Raw Opium.	For medical purposes (drug-gists' permits and the like).			
Karáchi	...	5	9	1	...	38	3	62	7	51	7	(a)71	(a) This includes 6 shops for the sale of cocaine. (b) Do. 7 shops do. (c) Do. 2 shops do. (d) Do. 1 shop do.
Hyderabad	...	2	1	1	...	1	...	91	...	91	...	(b)132	
Lárkhána	...	...	...	2	...	...	...	56	1	33	1	121	
Sukkur	...	...	2	3	...	16	...	49	...	44	5	(c)101	
Thar and Pákar	...	...	...	...	...	...	...	17	...	49	...	35	
Upper Sind Frontier.	...	...	...	...	...	...	...	18	...	11	1	(d)38	
Total	...	7	12	7	...	55	3	293	8	279	14	498	
Total for 1905-1906.		7	11	8	...	77	5	292	10	271	9	494	

By order,
W. F. HUDSON,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
District.	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.										COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.			
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.			
	Issues at average strength of 25° Imperial Gallon.	Rate of duty per Imperial Gallon of (25°) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of () London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Uran Liquor.		Kotri Liquor.	
	At strength of 25° U. P.	At strength of 18° U. P. and London Proof.	At strength of 35° to 40° U. P.	At strength of 4° to 8° U. P.	At strength of 25° U. P.	At strength of 18° U. P. and London Proof.	At strength of 35° to 40° U. P.	At strength of 4° to 8° U. P.	At strength of 25° U. P.	At strength of 18° U. P. and London Proof.	At strength of 35° to 40° U. P.	At strength of 4° to 8° U. P.	At strength of 25° U. P.	At strength of 18° U. P. and London Proof.
Karachi ...	Doz. 31	Rs. 7	Doz. 81	Rs. 7	Doz. 68	5 per cent. ad valorem.	...	...	...	...	Gals. 48,764	Gals. 2,414	Gals. 1,011	Gals. 28,640
Hyderabad ...	...	...	...	...	...	...	...	...	...	...	Gals. 5,786	...	Gals. 2,217	Gals. 66,839
Larkhana ...	...	...	...	...	...	...	...	...	...	...	...	...	Gals. 1,333	Gals. 25,392
Sukkur ...	...	...	...	...	...	...	...	...	...	...	...	...	Gals. 4,518	Gals. 20,748
Thar and Parkar ...	...	...	...	...	...	...	...	...	...	...	...	...	Gals. 356	Gals. 8,179
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	Gals. 98	...	Gals. 565	Gals. 6,381
Total ...	31	7	81	7	68	...	...	...	...	...	54,643	2,414	10,050	156,179
Total for 1905-1906 ...	116	6	22	6	20	...	...	...	...	...	50,950	2,342	9,558	146,481

1	16	17	18	19	20	21	22			
District.	COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE—continued.		OPIUM AND ITS PREPARA- TIONS.			OTHER DRUGS.			Remarks.	
	Issues of Imperial Gallons—contd.	Rates of duty.		Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
	Equivalent of London proof of the total of columns 12, 13, 14 and 15.	Strength.	Per Gallon.		Wholesale, that is, price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bhang.	Ganja.		Charas.
	Gals.	Rs. a p.	S.	Rs.	Rs.	S.	S.	S.		
Karachi	67,091	Kotri	1,722	Rs. 29 till 15th November 1906 and thereafter Rs. 27.	Rs. 37 till 15th November 1906, and thereafter Rs. 35.	6,551	881	2,986		
Hyderabad	67,422	35° to 40°	3,972			30,920	161	3,978		
Larkhana	24,733	4° to 8°	744			22,470	13	1,545		
Sukkur	22,327	Uran.	1,460			31,865	104	2,752		
Thar and Parkar	7,911	25° to 28°	1,936			3,090	21	1,029		
Upper Sind Frontier	6,419	12° to L. P.	237			3,210	2	687		
Total	195,893	.....	9,421	...	.....	98,706	632	12,977		
Total for 1905-1906	183,175	.....	9,287	...	.....	123,880	609	12,225		

By order,
W. F. HUDSON,
Assistant Commissioner in Sind,

IMPERIAL FORM No. 5.
Incidence of Consumption.

1	2	3	4	5	6	7
District.	POPULATION.				NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF	
					Liquors.	
	Hindus.	Musal- ma'ns.	Others.	Total.	Country Spirits, column 19 of Form 3.	Country Fermented Liquors, column 20 of Form 3.
Karáchi	93,085	344,514	8,914	446,513	7,202	63,788
Hyderabad...	236,798	726,547	1,665	965,010	10,604	...
Lárhána	97,687	557,651	745	656,083	11,716	656,083
Sukkur	143,299	379,189	857	523,345	10,681	...
Thar and Párkar ...	157,620	229,394	900	387,914	22,818	...
Upper Sind Frontier.	22,765	209,192	88	232,045	12,891	...
Total ...	751,254	2,446,487	13,169	3,210,910	10,959	401,364
Total for 1905-1906	751,254	2,446,487	13,169	3,210,910	10,996	32,109

1	8	9	10	11	12	13	14
District.	NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF		GROSS EXCISE RECEIPTS PER TEN THOUSAND OF TOTAL POPULATION TO NEAREST RUPEE.			Net Excise Revenue from all sources per ten thousand of total population, see column 23 of Form 1.	Remarks.
	Drugs.						
	Opium and its prepara- tions, column 21 of Form 3.	Other Drugs, column 23 of Form 3.	From Spirits and Fermented Liquors, total of columns 2, 3 and 8 of Form 1.	From Opium and its pre- parations, column 12 of Form 1.	From Drugs other than Opium, column 15 of Form 1.		
Karáchi	8,755	6,869	Rs. 7,533	Rs. 788	Rs. 1,106	Rs. 9,390	
Hyderabad	10,604	7,659	3,878	693	1,139	5,544	
Lárhána	19,881	5,422	2,099	245	828	3,106	
Sukkur	11,894	5,182	2,174	546	1,951	4,583	
Thar and Párkar ...	7,917	11,083	1,144	1,009	258	2,309	
Upper Sind Frontier.	21,095	6,271	1,512	238	410	1,942	
Total ...	11,509	6,407	3,227	591	1,044	4,729	
Total for 1905-1906	11,848	6,500	3,031	642	892	4,441	

By order,
W. F. HUDSON,
Assistant Commissioner in Sind.

No. 85 of 1907.

A'BKA'RI OFFICE,
Aden, 19th June 1907.

From

CAPTAIN A. H. E. MOSSE,
Collector of A'bkári and Salt Revenue, Aden;

To

THE COMMISSIONER OF A'BKA'RI,
Aden.

SIR,

I have the honour to submit herewith the Report on the Administration of the A'bkári and Opium Department in Aden and Perim, for the Official year ending 31st March 1907.

I have the honour to be,

Sir,

Your most obedient Servant,

A. H. E. MOSSE, Captain,
Collector of A'bkári, Aden.

REPORT ON THE ADMINISTRATION OF THE A'BKARI DEPARTMENT IN ADEN AND PERIM, FOR THE OFFICIAL YEAR 1906-07.

I.—THE CONSTITUTION OF THE DEPARTMENT AND SYSTEM OF ADMINISTRATION.

The sanctioned strength of the Department and sources of Revenue remain unaltered.

2. At Perim no separate Excise establishment is maintained, the work of the A'bkari being carried out by the local Police.

II.—FINANCIAL RESULTS OF THE YEAR'S ADMINISTRATION.

3. The realizations and the expenditure of the year under report are detailed in the following tables with those of the previous year:—

Receipts.

No.	Items.	Aden.		Perim.		Total.	
		1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Duty on imported foreign liquors ...	69,268	1,17,279	802	900	79,070	1,18,179
2	License fees for the sale of imported foreign liquors ...	5,850	6,300	100	100	5,950	6,400
3	Still head duty on country liquor ...	25,264	22,431	...	...	25,264	22,431
4	License fees for the manufacture and sale of country liquor ...	400	400	...	...	400	400
5	License fees for the manufacture and sale of intoxicating drugs ...	2,000	1,800	...	...	2,000	1,800
6	Duty on intoxicating drugs ...	1,430	2,720	...	...	1,430	2,720
7	Miscellaneous ...	2,244	2,517	...	...	2,244	2,517
	Total ...	1,06,456	1,53,447	902	1,000	1,07,358	1,54,447

The abnormal increase of revenue amounting to nearly Rs. 47,000 under the head "Duty on imported foreign liquors" is due to large consignments of foreign spirits having been imported into Aden at the close of the official year in order to avoid payment of the increased rates of duty ordered to come into force from the 1st April 1907—*vide* Government Resolution No. 1339, dated 6th February 1907, Revenue Department.

The increase under item 6 "Duty on Intoxicating drugs" is attributable to the sum of Rs. 1,500 paid into the Treasury in March 1907 by the Gánja Farmer on account of duty on 7½ Indian maunds of Gánja ordered from Ahmednagar for local consumption during the year 1907-08. This would ordinarily not have been paid until the following month, and so not have been included in the year under consideration.

Expenditure.

No.	Items.	Aden.	
		1905-06.	1906-07.
		Rs.	Rs.
1	Establishment ...	9,847	8,864
2	Contingencies ...	805	802
	Total ...	10,652	9,666

III.—IMPORTED FOREIGN LIQUORS.

4. The details of the quantities of Foreign liquors, wines and spirits passed for consumption in Aden and Perim, respectively, during 1906-1907 and the previous year are given in the subjoined statement:—

No.	Items.	Aden.		Perim.		Total. Aden and Perim.		Aden.		Perim.	
		1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	Increase.	Decrease.	Increase.	Decrease.
		Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1	Liquors, viz., Ale, beer and other fermented liquors ...	229,223	1,87,108	659	340	2,29,881	1,87,448	...	42,115	...	318
2	Rum ...	3,261	6,812	6	4	3,267	6,816	2,551	...	...	2
3	Spirits, viz., Brandy, whisky, gin, and other sorts ...	12,326	25,262	178	249	12,503	25,511	12,937	...	71	...
4	Spirits used in Arts and unfit for human consumption ...	27	236	6	...	33	236	209	...	...	6
5	Wines, viz., Champagne and other sparkling wines.	361	362	18	18	379	370	...	9	...	...
6	Wines, viz., Port, claret, sherry, and other sorts ...	4,765	7,004	118	58½	4,883	7,062½	2,289	...	...	58½
7	Liqueurs ...	256	226	27	15	283	241	...	30	...	12
	Total ...	250,218	2,26,000	1,011	684½	2,51,329	2,36,684½	17,936	42,154	71	397½

5. Fourteen licenses were issued in Aden during the year against thirteen in the last year, and one as usual at Perim. The additional license was granted to a Jew, the Jewish community having long expressed a want for the importation of liquors from Palestine.

IV.—COUNTRY LIQUOR.

6. The quantity of Country liquor manufactured in Aden during the year, together with that of the previous year, is given in the subjoined statement:—

Items.					1905-06.	1906-07.
<i>In Aden.</i>					Gallons.	Gallons.
Date Liquor 50 U. P.	...	...	...	...	10,850	9,700
Date Liquor 25 U. P.	...	...	...	...	50	.....
<i>In Perim.</i>						
Nil.						
Total ...					10,900	9,700

V.—INTOXICATING DRUGS.

7. The details of the consumption of the Intoxicating drugs, including Opium, are given in the following table together with those of the previous year:—

District.	Ganja.		Majum.		Bhang.		Opium.	
	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.
	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.
Aden and Shaik Qutman	23 25 12	20 0 0	0 1 32	0 1 30	0 23 30	1 12 34	5 15 0	4 12 0
Perim	.....	.....	.....	.....	.....	.....	.....	.....
Total	23 25 12	20 0 0	0 1 32	0 1 30	0 23 30	1 12 34	5 15 0	4 12 0

OPIUM.

VI.—THE YEAR'S TRANSACTIONS.

124 lbs. of Opium were sold during the year against 157½ lbs. in 1905-06. The Opium revenue amounted to Rs. 2,779 as shown in the following table compared with that of the previous year:—

Items.	1905-06.			1906-07.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Sale of Opium	2,520	0	0	1,754	0	0	...			766	0	0
Licensee fees for the Opium Farm	1,125	0	0	1,025	0	0	...			100	0	0
Fines	25	0	0	.....			...			25	0	0
Total ...	3,670	0	0	2,779	0	0	...			891	0	0

VII.—INCIDENCE OF TAXATION.

8. The incidence of Abkari taxation per head of population (according to the Census returns of 1901) for the year under report and the previous year is noted in the statement given below:—

Place.	Population as per Census of 1901.	1905-06.		1906-07.	
		Realization.	Incidence of taxation per head.	Realization.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	42,738	1,06,456	2 7 10	1,53,447	3 9 5
Perim	1,236	902	0 9 2	1,000	0 12 11
Total ...	43,974	1,07,358	...	1,54,447	...

VIII.—OFFENCES.

9. There were two offences detected during the year against the A'bkari law and these were classed under "Illegal importation of liquor." In both the cases the accused were punished.

IX.—STAFF.

10. The Office of the Collector of A'bkari was held throughout the year by Captain A. H. E. Mosse.

There were no changes in the personnel.

Mr. W. J. Connell did excellent work as Inspector; he is a capable and reliable officer.

Messrs. Coutinho and DeSouza also continued to give satisfaction in the offices of Gauger and Sub-Inspector respectively. An application for some improvement in their position and prospects has been addressed to Government.

A. H. E. MOSSE, Captain,
Collector of A'bkari, Aden.

(Below letter No. 85, dated 19th June 1907, from the Collector of A'bkári and Salt Revenue, Aden, submitting the Administration Report of the A'bkári and Opium Department in Aden and Perim for the official year ending 31st March 1907.)

NO. 3922 OF 1907.

Aden Residency, the 30th June 1907.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay.

P. R. LEGH, Lieut.-Colonel,
Ag. Political Resident, Aden.